

A BILL TO CONSOLIDATE THE LAW RELATING TO CANNON, ARMS AND AMMUNITION.

WHEREAS it is expedient to consolidate the law relating to the manufacture, importation, and sale of cannon, arms and ammunition, and the right to keep and use the same ; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Arms Act, 1871."

Local extent.

2. This Act extends to the whole of British India.

Exclusions.

But nothing in this Act applies to :—

(a.) Cannons, howitzers or mortars forming part of the ordinary armament of a vessel, or

(b.) Sulphur kept or sold in reasonable quantities for medicinal purposes.

This Act shall come into operation on the passing thereof and shall remain in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise orders.

Repeal of Acts.

3. The Acts mentioned in the schedule hereto annexed shall be repealed.

But all permissions given, licenses granted, orders made, and notifications published under any Act hereby repealed shall be deemed to be respectively given, granted, made and published under this Act.

Interpretation-clause.

4. In this Act—
"cannon" includes howitzers and mortars:

"arms" includes fire-arms, bayonets, swords, daggers, spears and spearheads ; and

"ammunition" includes percussion caps, sulphur, grapeshot, cartridges and gunpowder.

II.—Manufacture and Possession of Cannon.

Manufacture of cannon, without authority of Government prohibited.

5. No person, unless authorized by Government, shall manufacture any cannon.

6. No person shall, without the permission of the Local Government, have in his possession any cannon, except in the course of his duty as a public officer of Government.

7. Whenever the Local Government permits such permission to be in writing, and to specify the number permitted, any person to possess any cannon, such permission shall be in writing signed by a Secretary to the Government, and shall specify the number of cannon which such person is permitted to possess.

A fee of fifty rupees shall be paid on the delivery of such written permission.

III.—Manufacture and Sale of Arms.

Manufacturing or dealing in arms and ammunition without license prohibited.

8. No person shall manufacture, repair, or sell, or keep or expose for sale, any arms,

or shall manufacture or sell, or keep or expose for sale, any ammunition,

except under a license to manufacture or deal in arms or ammunition, as the case may be.

9. Licenses to manufacture or deal in arms or ammunition may be granted by a Magistrate, or by an Officer authorized by the Governor General of India in Council or by the Executive Government to grant such licenses.

10. Licenses granted under section nine shall be in the form prescribed by the Governor General of India in Council, and shall be engrossed on a stamped paper of the value of ten rupees.

The stamped paper shall be furnished by the person applying for the license.

A separate license shall be taken out for the sale of sulphur.

11. Every person to whom such license is granted shall put up a board in a conspicuous part of his shop or usual place of business, and cause to be painted thereon in large letters in the vernacular of the District the words "Licensed to manufacture or deal in arms or ammunition," as the case may be.

12. Licenses granted under section nine shall be in force for one year from the date thereof and no longer.

13. Every person licensed to manufacture or deal in arms, or ammunition, shall enter in a book to be kept by him for that purpose,

(a.) an account of all the stock-in-trade from time to time in his possession or under his control,

(b.) the name and address of every purchaser of arms or ammunition sold by him, and

(c.) the nature, description and quantity of such arms or ammunition.

Such book shall be open at all times to inspection by the Magistrate or other Officer duly authorized by Government in that behalf, and he may take copies of all entries therein contained.

14. The Magistrate or other Officer authorized to inspect dealers' premises, as aforesaid may at any time enter any premises in which arms or ammunition are manufactured or kept by any licensed manufacturer or dealer in arms or ammunition, in order to inspect his stock-in-trade.

15. Any license granted under section nine may be granted subject to such conditions as are thought necessary, and may be revoked or suspended by the Officer authorized to grant such licenses whenever he thinks fit.

IV.—Importation of Cannon and Arms.

16. Except for the public service, no cannon, arms, ammunition or saltpetre shall be imported, either by sea or by land, into India except under a license from the Governor General in Council, or from some

Officer authorized in that behalf by the Governor General in Council.

17. The provisions of section sixteen do not importation of arms extend to arms or ammunition and ammunition for private use. in reasonable quantities for his own private use; but the Collector of Customs may at any time detain such arms or ammunition, until he receives the orders of Government thereon.

V.—Transport of Arms.

18. The Governor General in Council may Power to prohibit from time to time by order transport of arms and prohibit the transport of ammunition. any arms, ammunition, lead, saltpetre, or military stores, or of any particular description of arms, ammunition, or military stores from one part of India to another,

or the transport thereof in any particular direction to be specified in the order,

or prohibit the transport thereof except according to such rules and conditions as may be specified in the order,

and the Local Government shall have the like power within the territories under its government or administration.

Every such order may be cancelled by the authority by which it was made.

19. Nothing in section eighteen extends to Arms and ammunition transported for private use. arms and ammunition transported by any person in reasonable quantities for his own private use in any District or place not ordered or liable to be disarmed under this Act.

VI.—Carrying Arms.

20. Any person found carrying or conveying any arms, ammunition, or military stores, in such a manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person, and detained in custody in order that he may be dealt with according to law.

Any person apprehended by a person not being a Magistrate, Deputy Magistrate, or Assistant to a Magistrate, or Police Officer, shall be delivered over as soon as possible to a Police Officer.

All persons apprehended by or delivered to a Police Officer under the provisions of this section shall be carried before a Magistrate or other Officer competent by law to punish them for the offence or to commit them for trial.

21. Any person going armed with or carrying any arms without having obtained a license from a Magistrate or other Officer authorized by the Governor General in Council or the Local Government authorizing him to carry arms, shall be liable to be disarmed by any Magistrate, Joint Magistrate, or Deputy Magistrate, or Assistant to a Magistrate, or by a Police Officer, if, in the judgment

of such Magistrate or other Officer as aforesaid, it is dangerous to the public peace to allow such person to go armed or to carry arms.

Exemptions.

22. The provisions of the sections twenty and twenty-one do not apply to—

(a). Officers, Non-Commissioned Officers, Commissioned, Non-Commissioned, and Warrant Officers, Soldiers, and Sailors in the Military or Naval Service of Her Majesty, in respect of arms and ammunition kept by them for use in the public service :

(b). Members of Volunteer Corps, in respect of such arms and ammunition :

(c). Police and Revenue Officers and other persons, in respect of arms and Police and Revenue Officers. ammunition furnished by Government for use in the public service or provided by themselves with the sanction of Government for such use ; or

(d.) such other persons, classes of persons, Districts or parts of Districts, Other persons. as the Local Government, by notification in the official Gazette, from time to time exempts from such provisions.

23. Licenses to carry arms may be granted by Grant and revocation any Magistrate or other or suspension of licenses Officer specially authorized to carry arms. by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any person authorized to grant such license whenever he thinks fit.

24. The license shall be in the form prescribed in this behalf by the Form of license. Governor General in Council.

25. The license shall state whether its operation is limited to the licensee License to state or whether it extends to any whether it applies to licensee's followers.

In the latter case the number of the licensee's followers and the number and description of arms to be carried by each of such followers shall be specified.

Every such license may be granted subject to Conditions of grant. such conditions (if any) as the grantor thinks fit; and on breach of any such condition, or on failure to comply therewith, the license shall become void.

26. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms or ammunition for any unlawful purpose,

or that such person cannot, in the judgment of the Magistrate, be left in the possession of any such arms or ammunition, without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which the Magistrate has reason to believe such arms or ammunition are or is to be

found, and may seize and detain the same in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by or in the presence of the Magistrate, or by or in the presence of a Joint or Deputy Magistrate, or a European Assistant, or by or in the presence of some European Officer, Civil or Military, to be specially empowered by Government.

VII.—Disarmament.

27. The Governor General in Council or the Local Government may, whenever it appears necessary for the public safety, order that any Province, District, or place shall be disarmed.

Executive Government may order any District or place to be disarmed.

place shall be disarmed.

28. In such Province, District, or place, as possession of arms and ammunition without license prohibited. District, or place in which an order for a general search for arms has been issued under Act No. XXVIII of 1857, it shall not be lawful for any person to have in his possession without a license any arms or ammunition.

29. Licenses to have in possession any arms or ammunition may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any Officer authorized to grant such licenses, whenever he thinks fit.

The license shall be in the form prescribed in this behalf by the Governor General in Council or by the Local Government.

30. When any person has a license from the Magistrate of the District or place at which he resides, or may be, to carry

on a journey such arms as the Magistrate considers reasonable for his private use, and obtains from such Magistrate a license stating—

the name and address of such person,
the route by which he intends to proceed,
the time which such journey is expected to occupy, and
the arms which he is permitted to carry,
such license shall have the same force and effect, according to its tenor, in every District or place specified therein, as if leave to go armed had been granted by the Magistrate of such District or place.

31. In every Province, District, or place which the Governor General in Council or the Local Government orders to be disarmed, such order shall be published in the *Gazette of India* or in the local Gazette, and shall also be made public in such other manner as the Governor General in Council or the Local Government directs.

32. The Magistrate or other Officer mentioned in the order may search or cause to be searched any house or premises occupied by any person reasonably suspected of having in his possession or custody any arms or ammu-

nition without such license as aforesaid, or in which the Magistrate has reason to believe that any such arms or ammunition are or is concealed.

33. The search shall be conducted by or in the presence of the Magistrate or by or in the presence of a Joint or Deputy Magistrate or European Assistant, or by or in the presence of some European Officer, Civil or Military, appointed by Government to conduct such searches.

All arms and ammunition found on such search shall be confiscated.

34. Nothing in this Part applies to any person or persons exempted by the authority of the Governor General in Council or of the Local Government of the proclaimed District, or by any European Officer serving in such District duly authorized by the Local Government on that behalf.

VIII.—Penalties.

35. Whoever not being authorized by Government manufactures any cannon without authority, shall be liable to a fine not exceeding one thousand rupees, or to imprisonment for a term not exceeding three years, or to both.

36. Whoever, without the permission of the Local Government, has in his possession any cannon, except in the course of his duty as a public Officer, shall be liable to a fine not exceeding five hundred rupees for every such cannon.

37. Whoever manufactures, repairs, sells, or keeps or exposes for sale, any arms or ammunition without such license as is mentioned in section nine, or contrary to any of the conditions contained in such license, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years, or to both.

All arms and ammunition belonging to the offender shall be forfeited if the convicting Court or Officer so directs.

38. Any person to whom such license has been granted omitting to put up board in a conspicuous part of his shop or usual place of business, a board inscribed as is mentioned in section eleven, shall be liable to a fine not exceeding one hundred rupees.

39. Any person, to whom such license has not been granted in the manner prescribed, putting up such board as aforesaid in his shop or usual place of business, shall be liable to a fine not exceeding one hundred rupees.

40. Any person knowingly purchasing any arms or ammunition from any person not licensed to sell the same, shall be liable to a fine not exceeding one hundred rupees.

41. Any person omitting or failing duly to keep such book as is mentioned in section thirteen, or to make therein all such entries as are hereby required,

and any person preventing or obstructing the inspection of such book, or making a false entry therein,

shall be liable for every such offence to a fine not exceeding five hundred rupees, in addition to double the value of any arms or ammunition sold of which he fails to make such entry, or respecting which he makes a false entry.

If the offender be licensed to manufacture or deal in arms or ammunition, he shall also forfeit his license if the convicting Magistrate so directs.

42. Any manufacturer or dealer intentionally

For wilful concealment by manufacturer or other Officer entering his premises under section fourteen any part of his stock-in-trade, or wilfully refusing to point out where the same is kept, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years or to both fine and imprisonment,

and any arms or ammunition belonging to such person may be seized and shall be confiscated if the convicting Magistrate so directs.

43. Any person importing or attempting to

For importing arms without license. import either by sea or by land into India without such license as is mentioned in section sixteen any cannon, arms, ammunition, or saltpetre,

or knowingly concealing any cannon, arms, ammunition, or saltpetre imported without such license, shall be liable to imprisonment for a term not exceeding three years, or to fine not exceeding one thousand rupees, or to both ;

and the articles so imported shall be confiscated if the convicting Magistrate so directs.

Nothing in the former part of this section applies to arms or ammunition imported by any person in reasonable quantities for his own private use.

44. Any person transporting or causing to

For transporting arms contrary to order. be transported or attempting to transport or cause to be transported, any arms, ammunition, lead, saltpetre, or military stores, contrary to any order made under section eighteen, or to the rules and conditions specified therein, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding three years, or to both,

and the articles transported or attempted to be transported shall be confiscated.

Any person by concealment or other device transporting or causing to be transported, or attempting to transport or cause to be transported, such arms, ammunition, lead, saltpetre, or military stores, shall, in addition to the fine hereby provided, be liable, upon conviction, to imprisonment for a term not exceeding seven years.

Nothing in the former part of this section applies to arms or ammunition transported by any person in reasonable quantities for his private use in any District or place not ordered to be disarmed.

45. Whoever, after the expiration of the time

For possessing arms in district ordered to be disarmed. mentioned in any order published under section thirty-one in any Province, District, or place to which that section applies,

or who in any Province, District, or place in which an order for a general search for arms has been issued, and is still in operation

has in his possession or custody any arms or ammunition without such license as is mentioned in section twenty-nine,

shall be liable to be imprisoned for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

46. If on any such search being made under

For refusing to produce or concealing arms searched for. the provisions of section twenty-six or thirty-two any person, having in his possession or power any such arms or ammunition, or knowing where such arms or ammunition are concealed, refuse to produce or point out the same to the Officer making the search,

or if any person intentionally conceals or attempts to conceal any such arms or ammunition,

such person may be apprehended without warrant, and shall be liable to imprisonment for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

47. Whoever assaults or resists any person

For assaulting or resisting any person in the execution of power conferred by Act. in the execution of any power vested in him by this Act, shall be liable to a fine not exceeding two hundred rupees, or to imprisonment for a term not exceeding six months, or to both.

48. Whoever abets within the meaning of the

For abetment. Indian Penal Code any offence under this Act shall be liable to the punishment hereby provided for such offence.

49. If any offence which by this Act is made

Summary jurisdiction in respect of certain offences committed within Presidency Towns. punishable with fine, or with fine and imprisonment not exceeding six months, is committed by any person within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras or Bombay, such offence shall be punishable upon summary conviction by any Police Magistrate.

50. No conviction, order, or judgment under

Conviction to be quashed on merits only. the last preceding section shall be quashed for error of form or procedure, but only on the merits ;

and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds,

but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*,

and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

51. All other offences punishable under this

All other offences committed in Presidency Towns punishable by High Court. Act which are committed within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras and Bombay, shall be punishable by such Court.

52. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

53. Any fine or penalty levied from any person convicted of an offence under Rewards to informers. this Act, or any portion of such fine or penalty, may be awarded to the person on whose information the conviction takes place.

IX.—Miscellaneous.

54. The Governor General in Council or the Local Government may at any time seize all sulphur in the possession of any person, and detain the same for such time as may be deemed necessary for the public safety.

55. No suit or other proceeding shall be commenced or prosecuted Notice and limitation of suits. against any person for any thing done in pursuance of this Act, without giving him a month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

56. The Governor General in Council or the Local Government may from time to time withdraw from the operation of all or any of the provisions of this Act, any part or parts of any District or place; and may in like manner, as occasion requires, subject the same again to the operation of all or any of such provisions.

57. Nothing in this Act alters or affects any law for the time being in force relating to licenses.

58. All licenses which may by this Act be granted by a Magistrate may in the Presidency Towns be granted by a Commissioner of Police.

SCHEDULE.

Number and year.	TITLE.
XXXI of 1860	An Act relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.
VI of 1865	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases).
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is merely to consolidate the three Acts in which the law relating to Arms and Ammunition is now contained.

The wording and arrangement of the law have been improved, but no alteration has been made in its substance.

W. ROBINSON.

The 16th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th January 1871, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 1 of 1871.

A Bill to facilitate the construction of Works of Public Utility from Local and Municipal Funds.

WHEREAS it is expedient to facilitate the construction of works of public utility from Local and Municipal Funds by means of advances to be made by the Government: It is hereby enacted as follows:—

1. This Act may be called "The Local Public Works Act, 1870." Short title.

2. This Act shall extend to all parts of British India.

Interpretation-clause. 3. In this Act—

"Advance" means an advance made under this Act and includes all interest "Advance." and charges payable to the Government under this Act on account of such advance:

"Fund" means all monies received or receivable on account of a Local "Fund." or Municipal Fund from which an advance is to be repaid:

"Additional rate" means any rate or cess which "Additional rate." may be levied for the purposes of a Local or Municipal Fund from which an advance is to be repaid:

"The person administering" includes all persons duly authorized to receive, keep in deposit, or expend a Fund, or an additional rate.

4. If the person administering any Public or Municipal Fund desires to obtain an advance from the Government for the purpose of carrying out, or of assisting in carrying out, a work of public utility at the charge of such

Fund, he may make an application to the Local Government for such advance, and the Local Government, after such enquiry as in each case it may think desirable, if satisfied that such advance should be made, may authorize it to be made, subject to the provisions hereinafter contained.

5. The Governor General in Council shall from time to time make rules for regulating all matters relating to the making of such advances, and the said rules shall provide, amongst other things, for the following :

1. The determination of the Local and Municipal Funds to which this Act shall apply :

2. The works for which advances may be made under this Act :

3. The manner of making applications for advances :

4. The manner of conducting enquiries relative to applications :

5. The manner of recording the conditions on which an advance is made :

6. The manner and time of making advances :

7. The inspection of works carried out under this Act :

8. The instalments by which advances shall be repaid, the interest to be charged on advances and the manner and time of repaying advances and discharging the interest charged on the same :

9. The determination of the charges that may be made in respect of any advance, against the Fund from which such advance is repayable, on account of the share of the costs of the Government in giving effect to this Act :

10. The manner of keeping and auditing the accounts of the expenditure of advances, of the repayment of the same, and of the discharge of the interest thereon :

11. The amount that may from time to time be applied by the Local Government from the public revenues for the purpose of making advances.

The said rules shall be published in the *Gazette of India*, and when so published all Courts shall take judicial notice of them.

6. The person from time to time administering any Fund shall duly repay and discharge such advance to the Government from such Fund, in accordance with the conditions on which it was made, and in preference to all other claims against such Fund.

7. If at any time an advance be not repaid and discharged in accordance with the conditions on which it was made, the Local Government may appoint an officer to take possession of and receive the whole or any specified part of the Fund in the place of the person for the time being administering the same, and thereupon and so long as such officer shall remain so appointed and to the extent directed

by the Local Government, the said person shall cease to have any authority to keep or receive the said Fund, and the receipt of such officer shall be a sufficient discharge for all demands payable to such Fund.

The Local Government may direct such officer to repay and discharge the advance as aforesaid from any amount so received by him. All payments made in that behalf by such officer shall be deemed to be a first charge against the said Fund, and the residue only of any amount so received, after making all such payments, shall be repaid to the person administering the said Fund.

8. If at any time an advance be not repaid and discharged, according to the conditions on which it was made, and if such advance has been made subject to the condition that an additional rate shall be levied to provide for the due repayment and discharge of the advance, and if the person administering the Fund fails to levy such rate in the manner required under the said rules, the Local Government may order him to do all things needful for the levy of the said rate, and may appoint an officer to levy and receive the same.

An officer so appointed shall, so far as he shall be authorized so to do by the Local Government, and for the purpose of levying and receiving such rate, exercise all or any of the powers commonly so exercised by the person administering the Fund, and in the place of such person; and so long as such officer remains so appointed and to the extent of the authority given to the said officer by the Local Government, such person shall cease to exercise the said powers.

An additional rate levied and received under this section shall be dealt with as though it had been received under the section next preceding.

9. No advance under this Act shall exceed six times the gross income of the Fund received during the year next preceding that in which the advance is authorized by the Local Government.

10. No person administering any Local or Municipal Fund who is not authorized by some special law to borrow money on the security of such Fund shall borrow money on such security otherwise than in accordance with the provisions of this Act.

STATEMENT OF OBJECTS AND REASONS.

The Government of India has recognized the importance of facilitating to the utmost the prosecution of local works of improvement, and has come to the conclusion that a system somewhat similar to that established under the English Public Works Loan Acts may be introduced in India with much advantage. The Government would make advances, to be repaid with interest in a term of years, for works of certain classes, the public utility of which was duly ascertained. A certain maximum sum would be placed at the com-

mand of the Local Governments, to be applied in making such advances, on which they would operate, the power of extending the advances to new objects being limited by the obligation not to exceed that sum, so that, when the whole authorized sum was once advanced, the earlier loans must be paid off before fresh ones could be made.

It has been ruled, however, more than once recently, that it is not desirable to give the local bodies who deal with local or municipal revenues independent powers of borrowing, and that, when for any special reason it may be expedient that funds should be borrowed for local objects, the Government itself should lend the money. This course has been followed in several cases.

But in most of these cases there is no means of giving the Government a legal lien on the revenues on the security of which the loans are made. A municipal body or a person administering local revenues has no power to do more than deal with the revenue as it is received, and cannot give any valid pledge that the income of future years shall be applied in a particular way, unless under express legislative authority, which certainly has no existence in the case of most of the Local Funds in India. When the last law regarding municipalities in the North-Western Provinces, Act VI of 1868, was passed, the power of borrowing was deliberately rejected by the Government of India and the Legislative Council.

The present Bill has therefore been prepared in the Public Works Department in order to provide for the making of advances of public money for works of public utility to local or municipal bodies, obtaining at the same time valid security for their repayment from the funds at the disposal of such bodies.

R. STRACHEY,

21st March 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 2 OF 1871.

A Bill to amend the law relating to Customs Duties.

WHEREAS it is expedient to amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to all the ports in British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every Duties specified in such port, the duties specified in schedules A and B to be levied.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

4. Nothing herein contained affects Act No. XX of 1867, or authorises—

- (1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India;
- (4) the export of opium not protected by a pass.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the

Construction of section 27 of Act VI of 1863. Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may Power to fix value of dutiable goods, from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandí, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. The enactments mentioned in schedule C hereto annexed are repealed Repeal of enactments. to the extent therein specified.

SCHEDULE A.
IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c.	Rs. A. <i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	" sporting ...	1 0 "	
	Fire-arms and parts thereof ...	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service ...	<i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	" Common ...	28 0 "	
	" Ruby, of all sizes ...	0 12 per lb.	
	" Seed ...	0 10 "	
	" Small, Scarlet, and Red ...	0 10 "	
	" Coral (false) Moorzun ...	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	" Boria ...	1 0 per thousand.	
	" Jouria ...	8 0 per lakh.	
	" Nathia ...	0 6 per thousand.	
	" Tachea ...	0 12 "	
	" Wattanah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	" Paraffine ...	0 8 "	
	" Spermaceti ...	0 8 "	
	" Composition and other sorts ...	0 5 "	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS ...	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 "	
10	CORALS, REAL ...	<i>Ad valorem.</i>	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured ...	0 11 per lb.	
	" In reels, or on cards of one hundred yards (and <i>prorata</i> above and below)* ...	2 4 per gross reel.	
	" Goa and Country ...	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON— <i>continued.</i>	Rs. A.	
	Twist—		
	Mule, under No. 15	0 6 per lb.	
	Nos. 16 to 24	0 9 ,	
	25 to 32	0 10 ,	
	33 to 42	0 11 ,	
	43 to 52	0 12 ,	
	53 to 60	0 14 ,	
	No. 70	0 15 ,	
	80	1 0 ,	
	90	1 1 ,	
	100	1 2 ,	
	110	1 3 ,	
	120	1 4 ,	Three and a half per cent.
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 ,	
	30	0 11 ,	
	40	0 13 ,	
	50	0 15 ,	
	Above 50	1 2 ,	
	Turkey Red Twist, all kinds*	1 6 per lb.	Three and a half per cent.
	Twist, Orange, Red and other Colours*	0 15 ,	
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	
	Jaconets exceeding 10 x 10 to the quarter inch	0 13 ,	
	Other Jaconets	0 11 ,	
	Shirtings, Madapollams and Prints	0 11 ,	Five per cent.
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth	0 9 ,	
	Other sorts	Ad valorem.	
	Cotton Rope	25 0 per cwt.	
	Cotton Goods, other kinds	Ad valorem.	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 ,	
	” Socotra	25 0 ,	
	Alum	3 8 ,	
	Arsenic	25 0 ,	
	” China, Munseel	8 0 ,	
	Assafetida (Hing)	55 0 ,	Seven and a half per cent.
	” Coarse (Hingra)	10 0 ,	
	Brimstone, Flour	7 0 ,	
	” Roll	6 0 ,	
	” Rough	4 8 ,	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	” Refined cake	65 0 per cwt.	
	” Crude in powder	50 0 ,	
	Cassia Lignea	38 0 ,	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES— <i>continued.</i>	Rs. A.	
	Coova, red	<i>Ad valorem.</i>	
	Copperas, green	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac	22 0 per cwt.	
	Salep ...	60 0 „	
	Senna Leaves	6 0 „	
	All other sorts	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal	1 12 per lb.	
	Gallnuts, Country, Myrabolam	3 0 per cwt.	
	„ Persian	35 0 „	
	Gamboge Wood	20 0 „	
	Madder or Munjeet	10 0 „	
	Orchilla Weed	8 0 „	
	Saffron, Europe	16 0 per lb.	
	„ Meadow, Soorunjun	10 0 per cwt.	
	„ Persian	12 0 per lb.	
	„ In eakes or lumps	5 0 „	
	Sapan Wood and Root	3 8 per cwt.	
	Aniline Dyes	0 8 per oz.	
	All other sorts	<i>Ad valorem.</i>	
15	FIREWORKS—		
	China ...	30 0 per box of 133½ lbs.	
	Other sorts	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods	<i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell	25 0 per cwt.	
	„ with shell	10 0 „	
	Cajoo kernels	10 0 „	
	Cocoanuts	30 0 per thousand.	
	„ kernel (Copra)	9 8 per cwt.	
	Currants, Europe	35 0 „	
	„ Persian	12 0 „	
	Dates, dry, in bags	4 0 „	
	„ wet, in bags	3 0 „	
	„ „ in pots	6 0 „	
	Figs, Europe	42 0 „	
	„ Persian, dried	6 0 „	
	Garlic ...	4 0 „	
	Pistachio Nuts	14 0 „	
	Prunes, Bussorah	12 0 „	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis	12 0 „	
	„ Monocka, Persian Gulf and Red Sea	7 0 „	
	„ Malaga and Bloom	0 10 per lb.	
	„ Other sorts	<i>Ad valorem.</i>	
	Walnuts, Akroot	5 0 per cwt.	
	Mangoes, dried	<i>Ad valorem.</i>	
	Prunes, Europe	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	not Gilt ...	5 0 ,,	
	Glass, Broken ...	5 0 per cwt.	
	,, China, of all colours ...	32 0 per 133 $\frac{1}{3}$ lb.	
	,, Crown, coloured ...	32 0 per 100 suppl. feet.	
	,, ,, of sizes ...	5 0 per 100 suppl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	Ad valorem.	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	,, Arabic ...	16 0 ,,	
	,, Bdellium, common Gum ...	5 0 ,,	
	,, Benjamin ...	33 0 ,,	
	,, Bysabole, coarse Myrrh ...	12 0 ,,	
	,, Copal ...	65 0 ,,	
	,, Frankincense or Olebanum...	9 0 ,,	
	,, Gambier (or Kino) ...	8 0 ,,	
	,, Myrrh ...	24 0 ,,	
	,, Persian (false) ...	3 0 ,,	
	,, Rosin ...	12 0 ,,	
	All other sorts ...	Ad valorem.	
20	GROCERIES NOT OTHERWISE DESCRIBED...	Ad valorem.	
21	HIDES AND SKINS—	Ad valorem.	
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	Seven and a half per cent.
	Chamois Skins ...	6 0 ,,	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	Ad valorem.	
22	INSTRUMENTS, MUSICAL	Ad valorem.	
23	IVORY AND IVORY-WARE—	Ad valorem.	
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0 ,,	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0 ,,	
	Tusks under ten lbs. ...	125 0 ,,	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0 ,,	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0 ,,	
	Ivory, Manufactures of ...	Ad valorem.	
24	JEWELLERY, INCLUDING PLATE—	Ad valorem.	
	Silver-ware, plain ...	1 6 per tolah.	
	embossed ...	2 0 ,,	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	Ad valorem.	
25	LEATHER AND MANUFACTURES OF—	Ad valorem.	
	Leather ...	Ad valorem.	
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...	Ad valorem.	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	{ One anna per Imperial Gallon.
	Ale, Beer and Porter } Cider and other fermented Liquors }	.....
	Spirits	.....	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof.
			Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs	.....	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts	.....	1 0 per ditto.
27	MATCHES—	<i>Ad valorem.</i>	
	Lucifer and all other sorts	...	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China	0 12 per thousand.	
	" Old	35 0 per cwt.	
	" Sheets, rolls very thin	80 0 "	
	Copper, Australian Cake	41 0 "	
	" Bolt	43 0 "	
	" Brazier's	43 0 "	
	" China Cash	28 0 "	
	" Japan	41 0 "	
	" Nails and Composition	43 0 "	
	" Nails	43 0 "	
	" Old	40 0 "	
	" Pigs and Slabs, Foreign	38 0 "	
	" Sheet, Sheathing and Plate	43 0 "	
	" Tiles, Ingots, Cakes and	40 0 "	
	Bricks	1 4 per lb.	
	" China, White Copper-ware	3 0 per book of 100	
	" Foil Dauk-pana, China	leaves.	
	" All other kinds	4 0 "	
	Europe	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.— <i>continued.</i>		
	Iron, Angle and T Iron	Rs. A. <i>Ad valorem.</i>	
	“ Beams, Pillars, Girders and Bridge-work	“ <i>Ad valorem.</i>	
	“ Flat, Square and Bolt, including Scotch	80 0 per ton.	
	“ Hoop, Plate and Sheet	100 0 “	
	“ Nails, Rivets and Washers	10 0 per cwt.	
	“ Nail Rod	90 0 per ton.	
	“ Old	2 8 per cwt.	
	“ Pig	40 0 per ton.	One per cent.
	“ Rod, Round, British, under half inch diameter	105 0 “	
	“ Rod, Round, British, exceeding half inch diameter	80 0 “	
	“ Swedish, Flat and Square	120 0 “	
	“ Rice Bowls	3 0 per set of ten.	
	“ ” ”	1 8 per set of six.	
	“ Galvanised	<i>Ad valorem.</i>	
	“ Other sorts, except Anchors, Cables and Kentledge, which are free		
	Lametta, Double reels	4 8 per score.	
	Single “	2 4 “	
	Lead, Pig	10 0 per cwt.	
	“ Pipes	13 8 “	
	“ ” tinned	16 0 “	
	“ Sheets (other than thin Sheets for Tea Canisters, which are free)	12 0 “	
	Ore Galena	13 0 “	
	Gold leaf, Europe	4 0 per 100 leaves.	
	Mock Gold leaf	5 0 per 20 books.	
	Orsidue or, Brass Leaves, foreign		
	Europe	1 4 per lb.	
	China	0 12 “	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	35 0 per cwt.	
	“ ditto old	30 0 “	
	Quicksilver*	1 0 per lb.	Seven and a half per cent.
	Shot, Bird	15 0 per cwt.	
	Spelter Nails	17 8 “	
	“ Plate and other shapes	11 0 “	
	“ Sheet or Zinc Sheathing	15 0 “	
	Steel, Blistered	9 0 “	
	“ British	9 0 “	
	“ Cast	25 0 “	
	“ Spring	10 0 “	
	“ Swedish	10 0 “	
	Tin, Block	45 0 “	
	“ Plates	12 8 “	
	Wire, Brass	0 8 per lb.	
	“ Common Iron, Nos. 1 to 40	9 8 per cwt.	
	“ Copper	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton	50 0 „	}
	„ Europe, Sail, not exceeding forty yards	15 0 per bolt.	} Five per cent.
	Coir, Rope, Maldivian and Laccadive	10 0 per cwt.	}
	„ Yarn of all kinds	9 0 „	}
	Cordage, Hemp, Europe	18 0 „	}
	„ Manilla	20 0 „	}
	Dammer „	5 0 „	}
	Pitch, American and Europe	13 0 per barrel	}
	„ Coal	4 8 not exceeding three cwt.	}
	„ Swedish and Archangel	14 0 and pro rata	}
	Twine, Europe, Sail	0 8 above and below.	}
	All other sorts, except Oakum, which is free	13 0 per lb.	}
		Ad valorem.	}
31	OILS—	10 0 per lb.	Seven and a half per cent.
	Cardamom	4 0 „	}
	Cassia	10 0 „	}
	Cinnamon, Ceylon	20 0 per cwt.	}
	Cocoanut	10 0 „	}
	Earth	2 0 per lb.	}
	Grass	20 0 per cwt.	}
	Jingelee or Teel	0 12 per Impl. gal.	}
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions	18 0 per cwt.	}
	Linseed, Country	2 4 per Impl. gal.	}
	„ Europe	30 0 per cwt.	}
	Naphtha	20 0 per ounce.	}
	Otto, of sorts	8 0 per lb.	}
	Sandalwood	20 0 per cwt.	}
	Sorrel	15 0 per Impl. gal.	}
	Turpentine	15 0 per cwt.	}
	Whale and Fish	15 0 per cwt.	}
	Wood	15 0 „	}
	All other sorts, except Cocum and Slush Fat, which are free	Ad valorem.	}
32	OIL AND FLOOR CLOTH	Ad valorem.	Five per cent.
33	OPIUM	Ad valorem.	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—	Ad valorem.	Seven and a half per cent.
	Ochre, all colours	3 0 per cwt.	}
	Paints of sorts	12 0 „	}
	Composition Paint and Patent Driers	30 0 „	}

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China	0 8 per lb.	
	" Europe	1 8 "	
	Red Lead	14 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Verdigris	75 0 per cwt.	
	Vermilion, Canton	80 0 } per box of	
	" Macao	30 0 } 90 bundles.	
	White Lead	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		Seven and a half per cent.
	Atary, Persian	15 0 per cwt.	
	Rose Flowers, Dried	10 0 "	
	Rose Water	1 12 per Impl. gal.	
	All other sorts	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks	0 9 per lb.	
	Beef	60 0 per tierce of three cwt.	
	Cheese	0 10 per lb.	
	Fish Maws	50 0 per cwt.	
	Fish Sozille and Singally, Small	6 0 per cwt.	
	Flour	25 0 per barrel or sack of 200 lbs.	
	Ghee	36 0 per cwt.	
	Hams	0 8 per lb.	
	Pork	50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	
	Shark Fins	20 0 per cwt.	
	Tongues, Salted	10 0 per keg of six.	
	Vinegar in Wood, Europe	1 8 per Impl. gal.	
	" " Persian	0 12 "	
	" " Country	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron	<i>Ad valorem.</i>	
	Steel Rails and other articles intended for the permanent way of railways	<i>Ad valorem.</i>	One per cent.
	Other sorts	<i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATTANS AND CANES—	Rs. A.	
	Canes, Malacca	1 0 per dozen.	
	Rattans	7 0 per cwt.	
	All other sorts	<i>Ad valorem.</i>	} Seven and a half per } cent.
42	SALT—		
	imported from any place whether within or without British India,		
	(a) into British Burma	.....	Rs. A. 0 8 per maund.
	(b) into the territories under the go- vernment of the Lieutenant Gov- ernor of Bengal	.....	3 4
	(c) into any other part of British India	.....	1 13
43	SEEDS—		
	Anchuchuck	10 0 per cwt.	
	Anise, Europe	28 0 "	
	Assalia	7 0 "	
	Cajoo	3 0 "	
	Castor	4 8 "	
	Cummin	12 0 "	
	" Black	5 0 "	
	Esubgool	5 0 "	
	Linseed	5 0 "	
	Methee	5 0 "	
	Mustard	4 8 "	
	Quince Seed or Badana	50 0 "	
	Rape or Sursee	4 8 "	
	Sawjeerah	25 0 "	
	Tookmeria	7 0 "	
	All other sorts, excepting Seeds im- ported by any Public Society for gratuitous distribution, which are free	<i>Ad valorem.</i>	
44	SHELLS—		
	Chanks, "large shells," for Cameos	10 0 per hundred.	
	" White, Live	6 0 "	
	" " Dead	3 0 "	
	Cowdas, Mozambique and Zanzibar	3 0 "	
	" from other places	0 8 "	
	Cowries—		
	Bazar, Common	4 0 per cwt.	
	Maldiva	16 0 "	
	Sunkley	40 0 "	
	Yellow, Superior Quality	8 0 "	
	Mother o'Pearl	8 0 "	
	Tortoise Shell	6 0 per lb.	
	" Nuck	1 0 "	
	Nuckla and other sorts	<i>Ad valorem.</i>	
45	SILK—		
	Floss	8 0 per lb.	
	Raw, Charon and Cochin-China	4 0 "	
	" Mathow	1 12 "	
	" Other kinds of China	7 0 "	
	" Persian	5 0 "	
	" Punjum and Cutchra	1 12 "	
	" Siam	4 0 "	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	SILK—<i>continued.</i>		
	Sewing Thread, China	... 8 0 per lb.	
	Other sorts	... <i>Ad valorem.</i>	Seven and a half per cent.
	Silk Piece Goods of sorts	... <i>Ad valorem.</i>	Five per cent.
46	SOAP	... <i>Ad valorem.</i>	
47	SPICES—		
	Aloe Wood	... 3 0 per lb.	
	Aniseed Star	... 40 0 per cwt.	
	Betelnut, White, Sheverdhun	... 18 0 "	
	," all other kinds	... 4 0 "	
	," in husk	... 2 0 per thousand.	
	Cassia Buds, Nagkessur, China	... 0 8 per lb.	
	Chillies, Dried	... 8 0 per cwt.	
	Cloves	... 12 0 "	
	," in Seeds, Nurlavung	... 8 0 "	
	Mace	... 0 9 per lb.	
	," false	... 10 0 per cwt.	
	Nutmegs	... 0 10 per lb.	Seven and a half per cent.
	," in Shell	... 0 6 "	
	," Wild	... 12 0 per cwt.	
	Pepper, Black and Long	... 14 0 "	
	White	... 25 0 "	
	All other kinds	... <i>Ad valorem.</i>	
48	STATIONERY OTHER THAN PAPER	... <i>Ad valorem.</i>	
49	SUGAR AND SUGAR-CANDY—		
	Sugar-Candy, China	... 20 0 per cwt.	
	," Loaf	... 23 0 "	
	," Soft	... 12 0 "	
	All other sorts of Saccharine Produce	... <i>Ad valorem.</i>	
50	TEA	... 1 0 per lb.	
51	TOBACCO—		
	Manufactured	... <i>Ad valorem.</i>	
	Unmanufactured	... <i>Ad valorem.</i>	Ten per cent.
	Articles, such as Pipes, &c., used in consumption of	... <i>Ad valorem.</i>	
52	TOYS AND REQUISITES FOR ALL GAMES...	... <i>Ad valorem.</i>	
53	UMBRELLAS—		Seven and a half per cent.
	Cotton, Steel Ribs	... 0 13 each.	
	," Cane Ribs	... 0 11 "	
	," China Paper Kettisals	... 45 0 per box of 110	
	All other sorts	... <i>Ad valorem.</i>	
54	WOOLLEN GOODS—		
	Piece Goods	... <i>Ad valorem.</i>	Five per cent.
	Braid	... } <i>Ad valorem.</i>	
	Other sorts	... } <i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
Rs. A.			
1 COTTON GOODS—			
Piece Goods—			
Baftahs		30 0 per score.	
Gurrah		20 0 "	
Khurwah		25 0 "	
Mamoodie		32 0 "	
Mirzapore Chintz		15 0 "	
Patna		30 0 "	
Shans		40 0 "	
Tunjeeb, Oudh		26 0 "	
Other sorts		<i>Ad valorem.</i>	
Twist, Country, No. 10		0 7 per lb.	
" " 20		0 9 "	
" " 30		0 10 "	
" Hand Spun		0 5 "	
All other kinds of Cotton Goods		<i>Ad valorem.</i>	
2 GRAIN OF ALL SORTS		.....
3 HIDES AND SKINS, TANNED—			
Hides—			
Buffaloe, Country, Tanned		70 0 per score.	
Cow "		50 0 "	
Skins—			
Goat and Sheep		10 0 "	
Lamb		5 0 "	
Any other sorts of Hides and Skins		<i>Ad valorem.</i>	
4 INDIGO		.....
5 LAC—			
Button		28 0 per cwt.	
Dye		45 0 "	
Seed		20 0 "	
Shell		28 0 "	
Stick		16 0 "	
Other sorts		<i>Ad valorem.</i>	
6 OILS—			
Castor		16 0 per cwt.	
Cocoanut		20 0 "	
Fish		15 0 "	
Grass		2 0 per lb.	
Jingeely or Teel		20 0 per cwt.	
Linseed		18 0 "	
Mhowa		12 0 "	
Mustard		16 0 "	
Poppy		20 0 "	
Rape or Sursee		16 0 "	
Sandalwood		8 0 per lb.	
Other sorts		<i>Ad valorem.</i>	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
7	SEEDS—	Rs. A.	
	Castor Seed (Erundee)	4 8 per cwt.	
	Coriander Seed	4 0 "	
	Cummin Seed	1 2 0 "	
	„ Black (Caleejeera)	5 0 "	
	Ground Nuts, with shell	5 0 "	
	„ without shell	6 0 "	
	Jingeely or Teel Seed	6 0 "	
	Linseed ...	5 0 "	
	Methhee Seed	5 0 "	
	Mustard Seed	4 8 "	
	Poppy Seed	5 8 "	
	Rape or Sursee Seed	4 8 "	
	Other sorts	<i>Ad valorem.</i>	Three per cent.
8	SPICES—		
	Aloe Wood	3 0 per lb.	
	Betelnut in Husk	2 0 per 1,000.	
	Cardamoms	200 0 per cwt.	
	„ Large, Bastard	40 0 "	
	Chillies, Dried	8 0 "	
	Ginger, Dry (Rough), Malabar	10 0 "	
	„ Bengal	7 0 "	
	„ (Scraped)	15 0 "	
	Pepper	15 0 "	
	Turmeric	5 0 "	
	All other sorts	<i>Ad valorem.</i>	

SCHEDULE C.

(See Section 8.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
„ I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
„ XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—*continued.*

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "either by sea or"
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill is to consolidate the eight Acts in which the law relating to the customs-duties leviable on goods (including salt and opium) imported or exported by sea, is now inconveniently contained.

At the same time the following amendments have been made in the substance of the law.

A section (3) has been introduced to provide for the case of goods of which a part or ingredient is liable to duty. This provision is taken from 23 & 24 Vic., c. 110.

Asphalte is introduced into schedule A, and charged with a duty of seven and a half per cent. on a value of twenty rupees per ton.

Articles intended for the permanent way of railways are admitted at one per cent. *ad valorem.*

The Bill also incorporates the recent orders of the Government of India in the Financial Department respecting (a) betel-nut; (b) kerosine and other oils, (c) timber and woods, and (d) the exemption from export-duties of articles which have been imported by sea.

R. TEMPLE.

The 16th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 3 of 1871.

PLEADERS' BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO PLEADERS, MUKHTARS AND REVENUE AGENTS.

WHEREAS it is expedient to consolidate and amend the law relating to Preamble. Pleaders, Mukhtars and Revenue Agents; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be cited as "The Pleaders' Act, 1871."

Local extent.

It extends to the whole of British India.

Commencement of Act.

And it shall come into force on the first day of May 1871.

2. On and from that day, the enactments mentioned in the first schedule Repeal of enactments. hereto annexed shall be repealed to the extent specified therein.

All rules made, penalties prescribed, fees fixed, persons admitted, names enrolled, and sanads or certificates granted under any enactment hereby repealed, shall be deemed to be respectively made, prescribed, fixed, admitted, enrolled, and granted under this Act.

3. In this Act, unless there be something repugnant in the subject or Interpretation-clause. context—

"Collector" includes Officers performing any of the duties of a Collector of "Collector." land-revenue.

"Judge" means the presiding Judicial Officer in "Judge." every Civil and Sessions Court by whatever title he is designated.

"Subordinate Court" means all Courts subordinate to the High Court, "Court." including Courts of Small

Causes established under Act No. XI of 1865, but excluding the Courts of Small Causes in the Presidency Towns and the Courts of the Recorders in British Burma.

"District" means the local jurisdiction of the principal Civil Court of original jurisdiction; and "District." "District Court" means such

Court, and includes Sessions Courts, and, for the purposes of this Act, the Courts of a Commissioner and Deputy Commissioner or any other Court in the territories known as Non-Regulation, exercising like powers as those of a Commissioner and Deputy Commissioner or of a Civil and Sessions Judge.

"Office subordinate to such Authority" and "Office subordinate to such Authority." "Revenue Office" include Collectors and Deputy Collectors trying suits under "Revenue Office." Act No. X of 1859.

II.—Of Pleaders and Mukhtars.

High Court to make rules as to qualification, &c., of Pleaders and Mukhtars.

4. The High Court is hereby authorised and required, within six months after this Act comes into force, to make rules—

for the qualification, admission, and enrolment of proper persons to be Pleaders and Mukhtars of the Subordinate Courts,

for the fees to be paid for the examination, admission, and enrolment of such persons,

and, subject to the provisions hereinafter contained, for the suspension and dismissal of the Pleaders and Mukhtars so admitted and enrolled.

Alteration of rules. The High Court may also from time to time alter and add to such rules.*

Publication of rules. All such rules, alterations and additions shall be published in the local official Gazette.

5. No person shall appear, plead or act as a Pleader, or appear or act as a Mukhtár in any Subordinate Court, unless he has been admitted and enrolled and is otherwise duly qualified to practise as a Pleader or as a Mukhtár, as the case may be, pursuant to the provisions of this Act, and unless he continues to be so qualified and enrolled at the time of his practising as a Pleader or Mukhtár as aforesaid:

Provided that every person who, when this Act comes into force in any part of British India other than the territories respectively

subject to the Lieutenant Governors of Bengal and the North-Western Provinces, is, or is qualified to act as, a Pleader in any Subordinate Court in such part, by virtue of any law, rule or order in force therein, shall be entitled to be admitted and enrolled as a Pleader in the High Court pursuant to the provisions of this Act, without passing any examination; but subject to the conditions of any certificate or diploma held by him as to the class of Courts in which such certificate or diploma authorizes him to practise.

6. The High Court shall cause the name of every person admitted a Names of Pleaders and Mukhtars to be enrolled. Pleader or a Mukhtár pursuant to the provisions of this Act, to be enrolled in books to be provided and kept for that purpose in such Court.

The Courts shall take judicial notice whether a Judicial notice of enrolment. Pleader or Mukhtár is enrolled or not.

7. Pleaders duly admitted and enrolled under this Act may appear, plead and act in any Criminal Court, or before any Board of Revenue or in any Revenue Office within the local limits of the appellate jurisdiction of the High Court in which they are enrolled.

Mukhtars duly admitted and enrolled as aforesaid may, subject to the conditions of their certificates in Civil and Criminal Courts, as to the class of Courts in which they are authorized to practise, appear and act in any Civil Court, and may appear, plead and act in any Criminal Court within the same limits.

Mukhtars heretofore duly admitted and enrolled as Revenue Agents under Certain Mukhtars may plead in Munsifs' Courts in suits under Bengal Act No. XX of 1865 in the territories subject to the Act VIII of 1869.

Lieutenant Governor of Bengal, may appear, plead and act in Munsifs' Courts in suits under Bengal Act No. VIII of 1869 (to amend the procedure in Suits between Landlord and Tenant).

8. Every person admitted to practise as a Pleader or Mukhtár under the provisions hereinbefore contained may, subject to the conditions of his certificate as to the class of

Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.
Courts in which he is authorized to practise, apply to be enrolled in the Court in which he desires ordinarily to practise; and on such application he shall be enrolled in a book to be kept for that purpose in such Court.

Nothing in this section or section seven applies to any Court established by Royal Charter.

9. The High Court may suspend or dismiss any Pleader or Mukhtár enrolled under this Act in such Court, who is convicted of any criminal offence.

Dismissal of Pleader or Mukhtár convicted of a criminal offence.
10. The High Court may also, after such enquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtár enrolled as aforesaid, who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

11. If any Pleader or Mukhtár practising in any subordinate Court, is charged in such Court with any such conduct as aforesaid, the Judge or Magistrate of the Court, as the case may be, shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the Pleader or Mukhtár at least ten days before the day so appointed.

On such day or on any subsequent day to which the enquiry may be adjourned, the Court shall receive all evidence properly tendered by or on behalf of the party bringing the charge or by the Pleader or Mukhtár, and shall proceed to adjudicate on the charge.

If the Judge or Magistrate find the charge established, and consider that the Pleader or Mukhtár should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the High Court, and the High Court shall proceed to acquit, suspend or dismiss the Pleader or Mukhtár.

Such report, when made by any Officer other than the District Judge, shall be submitted to the High Court through the District Judge, who shall accompany the report with such remarks as he thinks necessary and an expression of his own opinion on the case.

Such report, when made by a Magistrate subordinate to the Magistrate of the District, shall be submitted through the Magistrate of the District to the District Judge, and shall be accompanied by the remarks and opinion of the Magistrate of the District as aforesaid.

The Judge or Magistrate may, pending the investigation and the orders of the High Court, suspend the Pleader or Mukhtár from practising as such in his Court.

12. The High Court, in any case in which a Pleader or Mukhtár has been acquitted under section eleven otherwise than by an order of the High Court, may call for the record and pass such order thereon as seems fit.

Power to call for record in case of acquittal under section eleven.
13. The High Court may from time to time make rules for the qualification, admission, enrolment, suspension and dismissal of the Mukhtárs practising on the appellate side of such Court.

III.—Of Revenue Agents.

14. The Chief Revenue Authority is hereby authorized and required within six months after this Act comes into force, to make rules for the purpose of defining what qualifications are required for persons to be Revenue Agents.

Chief Revenue Authority to make rules as to qualifications of Revenue Agents.
Such Authority may from time to time alter and Alteration of rules. add to the rules so made.

All such rules, alterations and additions shall be published in the local official Gazette.

15. No person other than a Pleader duly qualified under the provisions hereinbefore contained, or other than persons authorized by such general or special power of attorney as are hereinafter mentioned, shall practise as an Agent in any proceeding before the Chief Revenue Authority or in any Office subordinate thereto, unless he has obtained a certificate from such Authority in the manner hereinafter provided.

16. The Chief Revenue Authority shall cause the name of every person (hereinafter called a Revenue Agent) who has obtained such certificate to be enrolled in a book to be provided and kept for that purpose by an Officer authorized by such Authority in this behalf.

17. Every person admitted to practise as a Revenue Agent under this Act may, subject to the conditions thereof as to the class of Offices in which he is authorized to practise, apply to be enrolled in the Office in which he desires ordinarily to practise, and on such application he shall be enrolled in a book to be kept for that purpose in such Office.

Enrolment of Revenue Agent in Office in which he usually practises.
Any such Revenue Agent shall also be entitled, on production of the certificate held by him and subject to the conditions as aforesaid, to practise as a Revenue Agent in all other Revenue Offices within the limits of the territory under the Chief Revenue Authority.

18. The Chief Revenue Authority may suspend or dismiss any Revenue Agent practising in any Revenue Office, who is convicted of any criminal offence.

19. The Chief Revenue Authority may also, after making such enquiry as it thinks proper, suspend or dismiss any Revenue Agent practising before it who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Dismissal of Revenue Agent practising before Chief Revenue Authority and guilty of unprofessional conduct.

20. If any Pleader is, while practising before such Authority, charged with fraudulent or grossly improper conduct in the discharge of his duty in such practice, the Chief Revenue Authority

shall enquire into the charge and report the result to the High Court, and the High Court, after making such further enquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension or dismissal to the said Authority.

Pending the investigation and the receipt of the notice last aforesaid, the Chief Revenue Authority may suspend the Pleader from practising before it.

21. If any Pleader or Revenue Agent is charged with any such conduct in any Office subordinate to the Chief Revenue Authority, the Officer at the head of such Office shall send him a copy

of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the person charged at least ten days before the day so appointed. On such day or on any other day to which the enquiry may be adjourned, the Officer shall receive all evidence properly tendered by or on behalf of the person bringing the charge, or by the person charged, and shall proceed to adjudicate on the charge.

If the Officer find the charge established and consider that the person charged should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and report the same to the Chief Revenue Authority; and such Authority shall, if the person charged be a Revenue Agent, proceed to acquit, suspend or dismiss him, and shall, if he be a Pleader, forward such report to the High Court in which he is enrolled.

The High Court, after making any further enquiry which it thinks necessary, shall proceed to acquit, suspend or dismiss the Pleader so charged, and shall thereupon send notice of such acquittal, suspension or dismissal to the Authority by whom such report was forwarded.

If the Officer is subordinate to the Commissioner of a Division, he shall forward the report through such Commissioner, who shall accompany the same with any remarks that he may think necessary and an expression of his own opinion on the case.

22. The Chief Revenue Authority, in any case in which a Pleader or Revenue Agent has been acquitted under section twenty-one otherwise than by an order of the High Court or Chief Revenue Authority, may call for the record and pass such order thereon as seems fit, subject, in the case of a Pleader, to the provisions of section nineteen.

23. Whenever a Revenue Agent who has been dismissed or suspended by order of the Chief Revenue Authority is also a Mukhtár enrolled under the provisions of this Act, the Chief Revenue Authority shall forward a report of the case to the High Court in which he is enrolled.

Such Court after making any enquiry which it thinks necessary, may suspend or dismiss him as such Mukhtár.

24. Nothing hereinbefore contained shall pre-

vent any person from empower of attorney may pleying any other person, be agents. though not a Revenue Agent enrolled under the provisions of this Act, to commence and prosecute all business or any particular business in which the employer may be concerned in any Revenue Office:

Provided that the person so commencing and prosecuting all or any such business holds a general or a special power of attorney, as the case may be, in that behalf, from the person so employing him:

Provided also that no person shall act as last

Sanction required. received the general or the special sanction, as the case may be, in that behalf, of the Chief Revenue Authority or other Officer authorized by the Local Government to grant such sanction.

25. Such general or special sanction, as the

case may be, may at any time be revoked or suspended by the Chief Revenue Authority or other Officer as aforesaid by whom it was granted.

IV.—Of Certificates.

26. The High Court shall cause certificates,

Certificates to Pleaders signed by such Officer as the Court appoints in this behalf, to be issued to persons admitted and enrolled under the provisions of this Act as Pleaders or Mukhtárs and entitled to practise as such.

Any such certificate, when renewed as provided in section nine, may be issued and signed by the Officer so appointed or by the Judge of the District Court within the limits of whose jurisdiction the holder of the certificate shall then ordinarily practise.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

27. Whenever the High Court causes a certi-

Permission to practise in Mofussil Small Cause renewed, authorizing the holder to practise as a pleader in any of the following Courts (that is to say) the Courts of Sadr Amáns, Mansíls, Assistant Commissioners, Extra Assistant Commissioners and Tahsíldárs, to be issued to a person referred to in the proviso in section five, the Court may, by such certificate, authorize the holder to practise as a pleader in Courts of Small Causes in addition to the Courts above mentioned, but subject to the conditions herein contained as to the duration of and stamp on a certificate authorizing the holder to practise as a pleader in the same Courts.

28. The Chief Revenue Authority shall cause certificates signed by such Officer as the Chief Revenue Authority appoints in this behalf to be issued to persons admitted and enrolled under the provisions of this Act as Revenue Agents and entitled to practise as such.

Any such certificate, when renewed as provided in section twenty-nine, may be issued and signed by the Secretary of the Chief Revenue Authority or by any other Officer authorized by such Authority in that behalf, or by the Collector of the District within the limits of whose jurisdiction the holder of the certificate practises at the time of renewal.

Every Collector so renewing a certificate shall notify the renewal to the Chief Revenue Authority.

29. Every certificate, whether original or renewed, granted under this Act, shall be engrossed upon stamped paper to be supplied by the person entitled to the certificate, and shall be in the form prescribed therefor by the second schedule hereto annexed, and shall authorize the holder to practise for the period of one year from the date of the certificate.

At the expiration of such time, the holder of the certificate, if desirous to continue to practise, shall be entitled to have his certificate renewed, and on every such renewal the certificate then in his possession shall be cancelled and retained by the Officer, Judge or Collector signing the renewed certificate.

30. The stamp on the certificate, whether original or renewed, shall be of the value prescribed therefor by the third schedule hereto annexed.

31. When any Pleader or Mukhtár or Revenue Agent is suspended or dismissed practitioners to surrender certificates. under this Act, he shall forthwith deliver up his certificate to the Court, Board or Officer at the head of the Office in which he was practising at the time he was so suspended or dismissed, or to any Court or Officer to which the High Court or Chief Revenue Authority (as the case may be) orders him to deliver the same.

V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.

32. The High Court shall from time to time fix and regulate the fees payable upon all proceedings on the appellate side of such Court and in the subordinate Courts by any party in respect of the fees of his adversary's Pleader.

The Chief Revenue Authority shall from time to time fix and regulate the fees payable upon all proceedings in the Revenue Courts and Offices by any party in respect of the fees of his adversary's Pleader or Revenue Agent.

Tables of the fees so fixed shall be published in the Official Gazette.

Exception as to agents appointed under section twenty-four.

Nothing in this section applies to Agents appointed under section twenty-four.

33. An Attorney-at-law, Pleader, Mukhtár or Revenue Agent may make an agreement in writing with any person retaining or employing him respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges or disbursements in respect of business done or to be done by such Attorney, Pleader, Mukhtár or Agent, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained:

Provided that when any such agreement is made in respect of business done or to be done in any suit, the amount payable under the agreement shall not be received by the Attorney, Pleader, Mukhtár or Agent until the agreement has been examined and allowed by an Officer of the High Court or District Court. If it appear to such Officer that the agreement is not fair and reasonable, he shall refer it to the Court for opinion, and the Court shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be ascertained in the same manner as if no such agreement had been made.

34. Such an agreement shall exclude any further claim of the Attorney, Pleader, Mukhtár or Agent further claims. beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges or disbursements, if any, as are expressly excepted by the agreement.

35. A provision in any such agreement that the Attorney, Pleader, Mukhtár or Agent shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such Attorney, Pleader, Mukhtár or Agent, shall be wholly void.

36. No suit shall be brought upon any such agreement.

But the High Court or District Court may examine and determine every question respecting the validity or effect of any such agreement,

And on petition of any person, or the representative of any person, a party to such agreement, or alleged to be liable to pay, or claiming to be entitled to be paid, the costs, fees, charges or disbursements in respect of which the agreement is made,

if the agreement appear to such Court to be in all respects fair and reasonable,

the Court may, by order, enforce it in such manner and subject to such conditions, if any, as to the costs of the petition as the Court thinks fit:

But if the agreement does not appear to be fair and reasonable, the Court may set aside.

declare it to be void, and shall thereupon have power—

(a) to order the agreement to be given up to be cancelled,

(b) to direct the costs, fees, charges and disbursements incurred or chargeable in respect of the matters included therein to be ascertained in the same manner as if such agreement had not been made, and

(c) to make such order as to the costs of and relating to such petition, and the proceedings thereon, as the Court thinks fit.

Every petition under this section shall be chargeable under the Court Fees Act, 1870, as if it were a plaint.

Every order under this section may be enforced as if it were a decree.

37. No purchase by an Attorney, Pleader, Prohibition of certain Mukhtár or Agent of the interest, or any part of the interest, of his client in any suit or other contentious proceeding to be brought or maintained, or in any unsatisfied decree or order,

and no agreement by which an Attorney, Pleader, Mukhtár or Agent retained or employed to prosecute any suit, stipulates for payment only in the event of success in such suit or proceeding,

shall be enforced by any Court or Revenue Authority.

38. Where an Attorney, Pleader, Mukhtár or Agent has made an agreement with his client in pursuance of the provisions of this Act and anything has been done by such Attorney, Pleader, Mukhtár or Agent under the agreement, and before the agreement has been completely performed by him, such Attorney, Pleader, Mukhtár or Agent dies or becomes incapable to act, an application may be made to the High Court or District Court by any party to the agreement, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened.

The Court, if it deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by an officer of the Court, and such officer in ascertaining such amount shall have regard, so far as may be, to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the Attorney, Pleader, Mukhtár or Agent.

39. After any such agreement has been made, and before the conclusion of the business to which it relates, the client may, notwithstanding such agreement, change his Attorney, Pleader, Mukhtár or Agent.

In case of such change the Attorney, Pleader, Mukhtár or Agent, party to such agreement, shall be

deemed to have become incapable to act under the same within the meaning of section thirty-nine;

and upon any order being made for ascertaining the amount due to him in respect of the past performance of such agreement, the High Court or District Court shall direct the said officer to have regard to the circumstance under which such change has taken place;

and the Attorney, Pleader, Mukhtár or Agent shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him, unless it appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for the change.

VI.—Penalties.

40. Except as herein provided, any person

On uncertified persons practising as a Pleader or Mukhtár in any Civil or Criminal Court or Revenue Office, without holding a properly stamped certificate authorizing him so to practise, and then in force, shall be liable, by order of such Court or the Officer at the head of such Office, to a fine not exceeding ten times the amount of the stamp required by this Act to be impressed on the certificate which he should then have held, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

He shall also be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him as such Pleader or Mukhtár whilst he has been without such certificate.

41. Every person practising as a Revenue

On unqualified persons practising as Revenue Agents. Office without holding a certificate then in force and without being duly qualified to practise as herein provided,

and any person who having received the sanction mentioned in section twenty-four practises under section fifteen while such sanction continues revoked or suspended,

shall be liable, by order of the Chief Revenue Authority or Officer in whose office he so practises, to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Every person so fined shall be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him in the course of such practising.

42. Any Pleader or Mukhtár or Revenue Agent

On suspended or dismissed pleader, &c., failing to deliver certificate. failing to make such delivery as is required by section thirty-one shall be liable, by order of the Court, Chief Revenue Authority or Officer to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Any Pleader, Mukhtár or Revenue Agent who, under the provisions of this Act has been suspended or dismissed, and who, during such suspension or after such dismissal, practises as a Pleader or Mukhtár or Revenue Agent in any Court or Office, shall be liable, by order of such Court or Office to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

43. Every order under section forty, forty-one or forty-two shall be subject to revision, by the High Court, if the order has been passed by a Court subordinate to the High Court, and by the Chief Revenue Authority, if the order has been passed by an Officer subordinate to such Authority.

44. Any Advocate, Attorney-at-law, Vakil, or Mukhtár who has been removed or suspended from practice by a High Court and who practises as an Advocate, Attorney, Vakil, Mukhtár or Revenue Agent after such removal or during such suspension shall, for every such offence, be liable, by order of such Court, to a fine not exceeding, in the case of an Advocate, Attorney or Vakil, one thousand rupees, and in the case of a Mukhtár, five hundred rupees.

VII.—Miscellaneous.

45. To facilitate the ascertainment of the qualifications mentioned in section Local Government to four and section fourteen, the appoint Examiners. Local Government shall from time to time appoint persons to be Examiners for the purposes aforesaid, and make regulations for conducting such examinations.

46. Any person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces is practising as a Pleader in any Court in such part, and who wishes to be enrolled as a Pleader under this Act, may apply to be so enrolled to the Court in which he is practising.

Such Court, if subordinate to the High Court, shall forward the application to the High Court.

The High Court shall cause the applicant to be enrolled under the provisions of this Act, and, if he be practising in a subordinate Court, shall authorise the District Judge to grant a certificate to the applicant as provided in sections twenty-six, twenty-nine and thirty.

Applications for enrolment under this section when made by any Pleader practising in a Court subordinate to the District Court, shall be forwarded to the High Court through the District Judge.

47. Notwithstanding anything hereinbefore contained, any person who at the time when this Act comes into force is duly qualified to practise as a Pleader or Mukhtár in any Court,

or practises as an Agent in any proceeding before the Chief Revenue Authority, or in any office subordinate to such Authority,

in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western-Provinces, may continue to practise as Pleader or Mukhtár (as the case may be) in such Court for the period of six months from such time without being admitted or enrolled, or having duly obtained a stamped certificate in pursuance hereof in the same manner as if this Act had not been passed.

48. All fees now by law payable on proceedings in any Court by any party in respect of the fees of his adversary's Pleader shall continue to be payable and may be allowed during the said period of six months as if this Act had not been passed.

49. Every person now or hereafter enrolled as Courts in which High Court Advocates and Vakils may on the roll of any High practise. Patent constituting such Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court in British India other than a High Court on whose roll he is not enrolled, or in any such Court with the permission of the Court, and in any Revenue Office, subject nevertheless to the rules in force relating to the language in which the Court or Office is to be addressed by Pleaders or Revenue Agents :

Provided that no such Vakil shall be entitled to practise under this section before a Judge of the High Court, Division Court or High Court exercising original jurisdiction.

50. No Advocate of a High Court shall be Advocates exempt from required to file or present a filing wakálatnámas. wakálatnáma or any other document empowering him to act.

51. Every person now or hereafter enrolled as Attorney of a High Court an Attorney on the roll may plead in any Court not of any High Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court of British India other than a High Court established by Royal Charter and in any Revenue Office.

52. Except as provided by sections thirteen, Exemption of High thirty-two to thirty-nine Court practitioners from (both inclusive), forty-four, certain parts of Act. forty-nine, fifty and fifty-one, nothing in this Act applies—

(a) to Advocates, Vakils and Attorneys at Law admitted and enrolled by any High Court under the Letters Patent by which such Court is constituted, nor to Mukhtárs practising in such Court.

(b) to Pleaders licensed by the Chief Court of the Panjáb, or

(c) to Advocates licensed by the Recorder of any Court in British Burma.

FIRST SCHEDULE.

(See Section 2.)

Number and date of enactments.	Title.	Extent of Re-peal.
Madras Regulation XIV of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the Office of Vakeel or Native Pleader in the Courts of Civil Judicature.	The whole.
Bombay Regulation II of 1827.	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Chapter VI.
Act I of 1846 ...	For amending the law regarding the appointment and remuneration of Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1853 ...	To amend the law relating to Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1865 ...	To amend the law relating to Pleaders and Mukhtárs.	The whole.
Act XXIX of 1865	To amend the Pleaders, Mukhtárs and Revenue Agents' Act, 1865.	The whole.
Act IV of 1866 ...	To amend the constitution of the Chief Court of Judicature in the Panjab and its Dependencies.	Section fifty-one.
Act IX of 1866 ...	To extend to the Sudder Court of the North-Western Provinces certain provisions of "the Pleaders, Mukhtárs and Revenue Agents' Act, 1865" and of Act No. XXIX of 1865.	The whole.
Act XXVI of 1867	An Act to amend the law relating to Stamp duties.	So much as has not been repealed.

SECOND SCHEDULE.

(See Section 29.)

Form of Pleader or Mukhtár's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. Pleader [or Mukhtár] whose place [or places] of business is [or are] at hath this day delivered and left with me a declaration in writing signed by him, and containing his name and place [or places] of business and the Court [or Courts] of which he is admitted a Pleader [or Mukhtár], together with the year in which he was so admitted; and I hereby further certify that he is duly enrolled in the High Court of Judicature at [or as the case may be]; and that he is entitled to practise as a Pleader [or Mukhtár] in the District Courts, Subordinate Courts, and Small Cause Courts [or the Sadr Amíns' Courts, or the Munsifs'

Courts, as the case may be], and to practise as a Revenue Agent before the Board of Revenue of [or as the case may be] for the period of one year from the date hereof. Given under my hand this day of 1871.

C. D.

Registrar [or as the case may be] of the High Court of Judicature at [or as the case may be].

Form of Revenue Agent's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. [or as the case may be] is entitled to practise as a Revenue Agent before the Board of Revenue of [or as the case may be], and in any Office subordinate thereto, for the period of one year from the date thereof. Given under my hand this day of 1871.

C. D.

Secretary to the Board of Revenue of [or as the case may be].

THIRD SCHEDULE.

(See Section 30.)

Stamps on Certificates.

I.—On a certificate authorizing the holder to practise as a Pleader:—

- (a.) In the High Court and any subordinate Court. Fifty rupees.
- (b.) In the District Courts, Courts subordinate thereto and Small Cause Courts ... Twenty-five rupees.
- (c.) In the Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsídárs ... Fifteen rupees.
- (d.) In the Munsifs' Courts or any Court of first instance not herein-before mentioned ... Five rupees.

II.—On a certificate authorizing the holder to practise as a Mukhtár:—

- (a.) In the High Court and any subordinate Court. Twenty-five rupees.
- (b.) In the District Courts, Courts subordinate thereto and Small Cause Courts ... Sixteen rupees.

(c.)	In the Courts of the Commissioners of Circuit, Magistrates and Sub-ordinate Magistrates: in Sadr Amins' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsildars ...	Eight rupees.
(d.)	In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Four rupees.
III.—On a certificate authorizing the holder to practise as a Revenue Agent:—		
(a.)	In the Board of Revenue or in any Office sub-ordinate thereto ...	Fifteen rupees.
(b.)	In the Office of a Commissioner or in any Office subordinate to a Commissioner. ...	Ten rupees.
(c.)	In the Office of a Collector or in any Office subordinate to a Collector. ...	Five rupees.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two primary objects, one, to consolidate the law relating to Pleaders, Mukhtars and Revenue Agents, the other, to amend that law so far as it relates to agreements between certain legal practitioners and their clients.

In Bengal, the North-Western Provinces, the Panjab and Oudh, the law on the subject is contained in three Acts (XX of 1865, XXIX of 1865 and IX of 1866): in the Presidencies of Madras and Bombay it is contained in Acts I of 1846, XX of 1853, Madras Regulation XIV of 1816, and Bombay Regulation II of 1827, chapter VI; in the Panjab, Act IV of 1866 (sections ten, eleven, twelve, forty-four and fifty-one) contains some special provisions as to Pleaders in the Chief Court and their fees; and in British Burma the Recorders' Courts Act XXI of 1863 (sections sixteen, seventeen and eighteen) contains similar provisions. The Central Provinces and all British Burma outside the local limits of the Recorders' jurisdiction appear to be devoid of any law on the subject.

The present Bill consolidates and extends to the whole of British India such of the provisions of Acts XX of 1865 and XXIX of 1865 as appear to be generally applicable to the country.

With regard to agreements for remuneration between clients and their legal advisers, Act XX of 1865, section thirty-nine, permits such agreements to be made, and declares that they shall not be enforced otherwise than by regular suit.

This provision, which has been held to place such agreements on the same footing as an ordinary contract between private persons, has, for obvious reasons, not worked satisfactorily. A flagrant instance of the evil of the present law is furnished by the recent case of *Nuthoo Lall v. Budree Pershad*, 1 Allahabad Reports 1; and though the High Court there held that it was not the duty of the lower Courts to decree (as they had done), on mere proof of the contract, the enforcement of an extortionate bargain between a pleader and his client, the legislature should not leave so important a rule to depend on the decision of a single High Court. The Bill repeals the section in question, and replaces it by a set of provisions modelled on the recent English Statute 33 & 34 Vic., Cap. 28 (*to amend the law relating to the remuneration of Attorneys and Solicitors*), sections four, six, seven, eight, nine, eleven, thirteen and fourteen.

Section thirty-three of the Bill declares that, pleaders, &c., may make agreements as to their remuneration, but that the amount agreed on shall not be paid until the agreement has been examined and allowed by an officer of the High Court or of the District Court. The Court is empowered either to reduce the amount or to order the agreement to be cancelled. The agreement (section thirty-four) will exclude further claims in respect of the business therein referred to. Provisions relieving the pleader, &c., from liability for negligence will be void (section thirty-five). No suits are to be brought on such agreements, but on petition of either party the Court may enforce or set it aside (section thirty-six). The Bill then declares void (a) purchases by a pleader of his client's interest in future suits or in unsatisfied decrees, and (b) agreements by which the pleader stipulates for payment only in the event of success. Provision is made (section thirty-eight) for the case of the pleader's death or incapacity, and the client is empowered (section thirty-nine) to change his pleader notwithstanding such agreement.

The other novel provisions of the Bill are only two.

At the recommendation of the Government of Bengal, all Mukhtars are restored to the privilege of appearing, pleading and acting in Criminal Courts, which they formerly enjoyed under Act XX of 1865, and Mukhtars heretofore admitted and enrolled in Lower Bengal as Revenue Agents are empowered (section seven) to appear and act in suits in Munsifs' Courts under Bengal Act VIII of 1869 (*to amend the procedure in suits between landlord and tenant*).

Penalties are provided (section forty-five) for Advocates, Pleaders and Mukhtars removed or suspended by a High Court who practise after such removal or during such suspension.

J. F. STEPHEN.

The 2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 4 OF 1871.

THE ÁBKÁRÍ BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE ABKARI REVENUE IN NORTHERN INDIA.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern Preamble.

India and British Burma relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom : It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called “The Ábkári Act, 1871.”

Local extent.

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

It shall come into force in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the expiry of six months from such passing.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause.

3. In this Act,

“Chief Revenue Authority” means,—

in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue,

in the Panjáb and Oudh, the Financial Commissioner, and

in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

“Collector” includes any Revenue Officer in

independent charge of a District.

“Magistrate” means any Magistrate exercising

powers not less than those of a Subordinate Magistrate of the first class.

“Country-spirit” means any spirit made by

the Native process of distillation.

“Intoxicating drugs” includes ganja, bhang,

charas, opium and every pre-

“Intoxicating drugs.”

paration and admixture of the same.

4. Nothing herein contained affects Act No.

Saving of Act XVI of 1863 (*to make special provision for the levy of the excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.*)

II.—Manufacture of Spirits.

5. No person shall construct or work a distil-

English distilleries not lery after the manner in to be constructed or which distilleries are con- worked without license. structed and worked in Eng- land, without a license under the hand of the

Collector of the District in which such distillery is situated.

Chief Revenue Authority to prescribe rules for regulating English distilleries.

6. The Chief Revenue Authority, with the sanction of Government, may from time to time make rules relative to—

(a) the granting of licenses under section five ;

(b) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work ;

(c) the size and description of the stills,

(d) the passing and storing of the spirits,

(e) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein ;

(f) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits.

7. The Collector, with the sanction of the Chief Revenue Authority, may—

(a) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process ;

(b) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery ; and

(c) discontinue any distillery so established.

Chief Revenue Authority may prescribe rules for distilleries. Authority may from time to time make rules relative to

(a) the management of distilleries established under section seven,

(b) the conditions on which spirits may be manufactured in the said distilleries, and

(c) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Construction or working of breweries and manufacture of malt liquor, without license, prohibited.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate such rules.

III.—Sale of Spirits.

10. Spirituous liquors passed from distilleries worked according to the English method, fermented

liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

11. Persons taking out licenses for the wholesale sale of spirituous and fermented liquors as aforesaid shall pay, for every such license, the sum of sixteen rupees.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

12. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Provided that such fee or tax be at such rate for each license as does not exceed the total sum of one hundred rupees for the whole year.

Any sale of spirituous or fermented liquors as what to be held a retail sale. aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

13. No person shall manufacture spirits after the Country spirits, and native process, or sell such drugs not to be sold spirits, or tári or pachwái, without license. or any intoxicating drug, except under license from the Collector.

14. All the provisions relating to the sale or tári to be held to be possession of fermented liquor. liquors contained in the following sections apply to the sale or possession of tári, whether in a fermented state or otherwise; and all tári, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

15. Provided that the Local Government may suspend the operation of all the provisions relating to tári, contained in this Act, with respect to any district in which the consumption of tári in a fermented state is inconsiderable; and thereupon tári may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

16. Opium shall be supplied to licensed vendors from the Government stores in such manner and Supply of opium to licensed vendors. at such prices as the Chief Revenue Authority from time to time directs: and no other description of opium shall be sold by such vendors.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

17. Except for the supply of licensed vendors, Sale of more than specified quantities of country spirits, &c., prohibited. country spirits, tári, and pachwái, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified— country spirits, one ser;

tári or pachwái, four sers; ganja or bhang, or any preparation or admixture thereof, one quarter of a ser; charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

IV.—Duties.

18. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

- (a) the quantity and strength of the spirit,
- (b) the place of its destination,
- (c) the person to whom it is consigned, and
- (d) whether the duty has been paid or secured by bond.

19. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section eighteen:

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

20. Whenever a license for the retail sale of country spirits, tári, or pachwái, or intoxicating drugs, of country spirits, &c., is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tári only, at those periods of the year when the fresh juice is in request: fees may be demanded for such special licenses at a rate not exceeding one rupee for each license; and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—Farm of Duties.

21. The Collector may, with the sanction of the Chief Revenue Authority, let Power to farm out in farm, for any period not exceeding five years, the

duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any division of a district.

22. The Chief Revenue Authority may prescribe rules—

Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.

(a) for the invitation and acceptance of tenders for such farms,

(b) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(c) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

23. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors.

Farmer to make arrangements with local manufacturers and vendors.

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

24. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

List of licenses granted by farmer to be filed.

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

25. The Collector may, with the sanction of the Chief Revenue Authority, cancel any lease granted under this Act; or may within the period of the lease, impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

26. Every farmer of Abkári revenue may use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, as may be lawfully used by zamindárs and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

VI.—Licenses.

27. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall ex-

Licensed retail vendors of country spirits to furnish security.

ecute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require.

28. Unless otherwise especially authorized by

Duration and renewal of license. the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

29. The Chief Revenue Authority may regulate

Chief Revenue Authority to regulate form of license. the form and conditions of all licenses granted under this Act.

30. The Collector may recall or cancel any

Power to recall license. license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

31. Any licensed retail vendor may surrender

Surrender of license. his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license he may remit the fine so prescribed.

VII.—Powers of Officers.

32. The collection of the revenue arising from

Collectors of Land Revenue to have charge of the Abkári Revenue. the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Collector with the previous sanction of the Chief Revenue Authority may delegate all or any of the powers conferred upon him by this Act to any subordinate officer in any district or place; and such officer shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

33. Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Ábkári Revenue and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Ábkári Officers.

34. In districts where there are tahsildárs and other local officers for the collection of the land revenue, the office of Ábkári dárogha may be united with that of tahsildár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Ábkári Officers within the meaning of this Act.

35. The Chief Revenue Authority may regulate the mode in which tárfí shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act, or any arrear due from any farmer of Ábkári revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

37. Any Ábkári officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

38. Any Ábkári officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

39. Any Ábkári officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

40. Whenever any Ábkári officer above the rank of a jamadár of peons, has reason to believe, from information given by any person, which information shall be taken down in writing, that spirits are unlawfully manufactured,

or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset, (but always in the presence of an officer of Police not being under the grade of a jamadár) enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

41. The powers of seizure, search, and arrest, given to Ábkári officers by Police, Customs, and Revenue Officers may exercise powers of Ábkári officers. the three last preceding sections, may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section for the suppression of illicit dealings in opium, shall be deemed to be Ábkári officers within the meaning of this Act.

42. Whenever an Ábkári officer arrests any person, Abkári officer to report every arrest, seizure, or search to his official superior. or seizes any still, or any liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested to Magistrate.

and to take person arrested to Magistrate. seized, with all convenient despatch, to the Magistrate for trial or adjudication.

43. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or

to have in his possession any such liquors or drugs liable to confiscation under this Act.

44. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any search-warrant. of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty.

45. Whenever any person is arrested, or any articles are seized under the or seizure. warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

46. All Police officers are required to aid the Police officers to assist Abkári officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—Penalties.

47. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand Rupees;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

48. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section five, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

49. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the

proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

50. Whoever re-lands, or attempts to re-land, For irregular re-land any spirituous liquors shipped for exportation, without of spirituous liquors. a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

51. Whoever constructs or works a brewery, For working brewery or manufactures malt liquor, without a license. without a license. shall for every such offence be punished with fine not exceeding five hundred rupees.

52. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, For refusing to produce license on demand of Abkári officer or for breach of license. who fails to produce his license on the demand of any Abkári officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

53. Every licensed retail vendor, who sells any For sale in contravention of license. larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Provided that nothing in this section shall be held to prohibit the grant to Proviso. the same person of both wholesale and retail licenses, subject to the provisions of this Act.

54. Every person licensed to sell spirituous For permitting drunkenness, &c., in shop. or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

55. Whoever conveys or attempts to convey For conveying country spirits from a spirits from distillery distillery established under without pass, &c. section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

56. Whoever wilfully contravenes any rule For contravention of rules prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid,

otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c. 57. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Nothing in this section or in section ten applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

58. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in

For illegal possession of country spirits, &c. his possession any larger quantity of country spirits, or *tári*, or *pachwái*, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section seventeen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

59. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of *tári*, the produce of the date tree, when supplied or used for the manufacture of *gúr* or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of *ganja* or *bhang* by the cultivators of the plants which produce those drugs respectively.

But such cultivators are prohibited from selling *ganja* or *bhang* to any licensed person. For conniving at the sale and possession of *ganja* or *bhang* by any licensed person, or a person duly authorized to purchase by pass or license from the Collector.

Every such cultivator acting in breach of this prohibition, shall for every such offence be punished with fine not exceeding five hundred rupees.

60. Every person, other than a licensed vendor, who has in his possession a greater quantity of opium or opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred Rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

61. Nothing in section sixty applies to the persons and circumstances hereinafter specified, namely:—

(a) Authorized opium cultivators having newly extracted opium in their Opium cultivators. possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium agent.

(b) Travellers and visitants from foreign States or countries having in their Travellers. possession any quantity of foreign opium not exceeding two sers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

(c) Dealers in horses travelling with strings of And horse dealers. horses from beyond the south-west frontier of the territory under the government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

If opium be found in the possession of any such For possession of traveller, visitant, or dealer excessive quantity of in horses in excess of the opium by travellers, &c. quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

62. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

or, who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

63. Every proprietor, farmer, *tabásídár*, *gumáshta*, or other manager of land, who authorizes or connives at the manufacture of *ganja* or *bhang* at the manufacture of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

64. Any Police officer who, without lawful excuse, neglects or refuses to assist any dārogha or other officer in charge of a Police station, who, on application made by an Ābkārī officer under section forty, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadār, shall for such offence be punished with fine not exceeding five hundred rupees.

65. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or

For maliciously giving false information. as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The whole or any part of any fine levied under this section may be paid to the person aggrieved.

66. Any Ābkārī officer who without reasonable ground of suspicion, searches or causes to be

For vexatious search or seizure. searched any house, boat, or other place, or vexatiously and unnecessarily seizes the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or vexatiously and unnecessarily arrests any person, or commits any other excess not required for the execution of his duty, shall for such offence be punished with fine not exceeding five hundred rupees.

Such fine or any portion thereof, may be paid to the person aggrieved.

67. Any Ābkārī officer neglecting to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector, as

On Ābkārī officers for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector. the case may be, any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

68. Any Ābkārī officer unlawfully releases

For conniving at the escape of persons arrested, &c. any person arrested under this Act, or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Ābkārī Revenue defrauded;

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of

such liquors or drugs as aforesaid in any place subject to his control,

shall for such offence be punished with fine not exceeding five hundred rupees.

69. All fines leviable for offences against Adjudication of penal tics and seizures. this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Ābkārī officer.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven or sixty-eight.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Ābkārī officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

71. Whenever any person is convicted of an offence against this Act, or subsequent conviction. after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

72. Every person imprisoned for an offence Confinement in civil under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

73. All things confiscated under this Act, Disposal of confiscated goods. except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

74. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intox-

cating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of Ábkári officers shall receive rewards, and what classes shall have no title to share therein.

75. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

But the Chief Revenue Authority may appropriate any portion thereof, Special rewards to not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—Military Cantonments.

76. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

Mode of making arrest or search within Military Cantonments.

77. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall

report the arrest or search to such Commanding Officer with as little delay as possible.

X.—Miscellaneous.

78. A drawback of the duty paid as aforesaid on spirits manufactured after Drawback on exportation the English method, and exported by sea, to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gage.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

79. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

80. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

81. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

82. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on Ábkári officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be Ábkári officers within the meaning of this Act.

SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
X of 1864	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868	An Act to give validity to certain Abkaree Rules in British Burma.

STATEMENT OF OBJECTS AND REASONS.

The law relating to the Abkaree revenue in Northern India is now contained in four Acts, XXI of 1856, XXIII of 1860, X of 1864 and XXVIII of 1864. In British Burma the law is in the form of executive rules to which Act XXIII of 1868 gave a temporary validity. The primary object of this Bill is to substitute one enactment for all these Acts and Rules.

The law has been re-arranged, and the wording here and there improved; but no change has been made in its substance otherwise than by the omission of a few sections dealing with matters sufficiently provided for by the Penal Code (XLV of 1860) and the Sea Customs Act (VI of 1863).

The Bill does not extend to the Lower Provinces of Bengal; and the power of the local legislature to deal from time to time with the details of the Abkaree law will thus remain unimpaired.

J. F. D. INGLIS,

2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th January 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 1 of 1871.

A Bill to facilitate the construction of Works of Public Utility from Local and Municipal Funds.

WHEREAS it is expedient to facilitate the construction of works of public utility from Local and Municipal Funds by means of advances to be made by the Government: It is hereby enacted as follows :—

1. This Act may be called "The Local Public Works Act, 1870."

2. This Act shall extend to all parts of British India.

3. In this Act—

"Advance" means an advance made under this Act and includes all interest and charges payable to the Government under this Act on account of such advance :

"Fund" means all monies received or receivable on account of a Local or Municipal Fund from which an advance is to be repaid :

"Additional rate" means any rate or cess which may be levied for the purposes of a Local or Municipal Fund from which an advance is to be repaid :

"The person administering" includes all persons duly authorized to receive, keep in deposit, or expend a Fund, or an additional rate.

4. If the person administering any Public or Advances from public Fund desires to obtain an advance from the Government for the purpose of carrying out, or of assisting in carrying out, a work of public utility at the charge of such Fund, he may make an application to the Local Government for such advance, and the Local Government, after such enquiry as in each case it may think desirable, if satisfied that such advance should be made, may authorize it to be made, subject to the provisions hereinafter contained.

5. The Governor General in Council shall from time to time make rules for Governor General to regulate all matters relating to the making of such advances, and the said rules shall provide, amongst other things, for the following :

1. The determination of the Local and Municipal Funds to which this Act shall apply :

2. The works for which advances may be made under this Act :

3. The manner of making applications for advances :

4. The manner of conducting enquiries relative to applications :

5. The manner of recording the conditions on which an advance is made :

6. The manner and time of making advances :

7. The inspection of works carried out under this Act :

8. The instalments by which advances shall be repaid, the interest to be charged on advances and the manner and time of repaying advances and discharging the interest charged on the same :

9. The determination of the charges that may be made in respect of any advance, against the Fund from which such advance is repayable, on account of the share of the costs of the Government in giving effect to this Act :

10. The manner of keeping and auditing the accounts of the expenditure of advances, of the repayment of the same, and of the discharge of the interest thereon :

11. The amount that may from time to time be applied by the Local Government from the public revenues for the purpose of making advances.

The said rules shall be published in the *Gazette of India*, and when so published all Courts shall take judicial notice of them.

6. The person from time to time administering any Fund shall duly Obligation to repay repaying and discharge such advances. advance to the Government from such Fund, in accordance with the conditions on which it was made, and in preference to all other claims against such Fund.

7. If at any time an advance be not repaid and If advance be not discharged in accordance with repaid, Local Government the conditions on which it may appoint officer to was made, the Local Government Fund. may appoint an officer to take possession of and receive the whole or any specified part of the Fund in the place of the person for the time being administering the same, and thereupon and so long as such officer shall remain so appointed and to the extent directed by the Local Government, the said person shall cease to have any authority to keep or receive the said Fund, and the receipt of such officer shall be a sufficient discharge for all demands payable to such Fund.

The Local Government may direct such officer to repay and discharge the advance as aforesaid from any amount so received by him. All payments made in that behalf by such officer shall be deemed to be a first charge against the said Fund, and the residue only of any amount so received, after making all such payments, shall be repaid to the person administering the said Fund.

8. If at any time an advance be not repaid and Local Government may discharged, according to the direct officer to administer conditions on which it was Fund. made, and if such advance has been made subject to the condition that an additional rate shall be levied to provide for the due repayment and discharge of the advance, and if the person administering the Fund fails to levy such rate in the manner required under the said rules, the Local Government may order him to do all things needful for the levy of the said rate, and may appoint an officer to levy and receive the same.

An officer so appointed shall, so far as he shall be authorized so to do by the Local Government, and for the purpose of levying and receiving such rate, exercise all or any of the powers commonly so exercised by the person administering the Fund, and in the place of such person; and so long as such officer remains so appointed and to the extent of the authority given to the said officer by the Local Government, such person shall cease to exercise the said powers.

An additional rate levied and received under this section shall be dealt with as though it had been received under the section next preceding.

9. No advance under this Act shall exceed six times the gross income of No advance to exceed six times income of Fund. the Fund received during the year next preceding that in which the advance is authorized by the Local Government.

10. No person administering any Local or Municipal Fund who is not Money not to be borrowed except under this authorized by some special Act. law to borrow money on the security of such Fund shall borrow money on such security otherwise than in accordance with the provisions of this Act.

STATEMENT OF OBJECTS AND REASONS.

The Government of India has recognized the importance of facilitating to the utmost the prosecution of local works of improvement, and has come to the conclusion that a system somewhat similar to that established under the English Public Works Loan Acts may be introduced in India with much advantage. The Government would make advances, to be repaid with interest in a term of years, for works of certain classes, the public utility of which was duly ascertained. A certain maximum sum would be placed at the command of the Local Governments, to be applied in making such advances, on which they would operate, the power of extending the advances to new objects being limited by the obligation not to exceed that sum, so that, when the whole authorized sum was once advanced, the earlier loans must be paid off before fresh ones could be made.

It has been ruled, however, more than once recently, that it is not desirable to give the local bodies who deal with local or municipal revenues independent powers of borrowing, and that, when for any special reason it may be expedient that funds should be borrowed for local objects, the Government itself should lend the money. This course has been followed in several cases.

But in most of these cases there is no means of giving the Government a legal lien on the revenues on the security of which the loans are made. A municipal body or a person administering local revenues has no power to do more than deal with the revenue as it is received, and cannot give any valid pledge that the income of future years shall be applied in a particular way, unless under express legislative authority, which certainly has no existence in the case of most of the Local Funds in India. When the last law regarding municipalities in the North-Western Provinces, Act VI of 1868, was passed, the power of borrowing was deliberately rejected by the Government of India and the Legislative Council.

The present Bill has therefore been prepared in the Public Works Department in order to provide for the making of advances of public money for works of public utility to local or municipal bodies, obtaining at the same time valid security for their repayment from the funds at the disposal of such bodies.

R. STRACHEY.

21st March 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 2 OF 1871.

A Bill to amend the law relating to Customs Duties.

WHEREAS it is expedient to amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to all the ports in British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every such port, the duties specified in schedules A and B to be levied.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving Clause. 4. Nothing herein contained affects Act No. XX of 1867, or authorises—

- (1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India;
- (4) the export of opium not protected by a pass.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words

Construction of section 27 of Act VI of 1863. "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may Power to fix value of dutiable goods. from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. Pepper exported by sea from Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandí, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. The enactments mentioned in schedule C hereto annexed are repealed to the extent therein specified.

Repeal of enactments.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c.	Rs. A.	<i>Ad valorem.</i>
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common	0 5 per lb.	
	" sporting	1 0 "	
	Fire-arms and parts thereof	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Re- gulation Accoutrements and Uni- forms imported for private use by persons in the public service	<i>Ad valorem.</i>	
3	ASPHALTE	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China	30 0 per cwt.	
	" Common	28 0 "	
	" Ruby, of all sizes	0 12 per lb.	
	" Seed	0 10 "	
	" Small, Scarlet, and Red	0 10 "	
	" Coral (false) Moorzun	0 8 per corse of 2,000 beads.	
	All other sorts of false Corals and Beads	<i>Ad valorem.</i>	
	Pearls, false, Bajeria	5 0 per lakh.	
	" Boria	1 0 per thousand.	
	" Jouria	8 0 per lakh.	
	" Nathia	0 6 per thousand.	
	" Tachea	0 12 "	
	" Wattanah	10 0 per lakh.	
	All other sorts	<i>Ad valorem.</i>	
5	CABINET-WARE	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		Seven and a half per cent.
	Candles, Wax	1 0 per lb.	
	" Paraffine	0 8 "	
	" Spermaceti	0 8 "	
	" Composition and other sorts	0 5 "	
7	CARRIAGES	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME- KEEPERS	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea	30 0 per cwt.	
	Other places	20 0 "	
10	CORALS, REAL	<i>Ad valorem.</i>	
11	CORKS	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	" In reels, or on cards of one hundred yards (and <i>prorata</i> above and below)*	2 4 per gross reel.	
	" Goa and Country	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON— <i>continued.</i>	Rs. A.	
	Twist—		
	Mule, under No. 15	0 6 per lb.	
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	Three and a half per cent.
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds*	1 6 per lb.	Three and a half per cent.
	Twist, Orange, Red and other Colours*	0 15 "	* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	
	Jaconets exceeding 10 x 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Prints	0 11 "	Five per cent.
	Long* Cloths, Jeans, Domes- ties, Sheetings, Drills and T. Cloth	0 9 "	
	Other sorts	Ad valorem.	
	Cotton Rope	25 0 per cwt.	
	Cotton Goods, other kinds	Ad valorem.	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	," Socotra	25 0 "	
	Alum	3 8 "	
	Arsenic	25 0 "	
	," China, Munseel	8 0 "	
	Assafetida (Hing)	55 0 "	
	," Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	," Roll	6 0 "	
	," Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	," Refined cake	65 0 per cwt.	
	," Crude in powder	50 0 "	
	Cassia Ligneae	38 0 "	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES— <i>continued.</i>	Rs. A.	
	Coova, red	<i>Ad valorem.</i>	
	Copperas, green	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves	6 0 "	
	All other sorts	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal	1 12 per lb.	
	Gallnuts, Country, Myrabolam	3 0 per cwt.	
	" Persian	35 0 "	
	Gamboge Wood	20 0 "	
	Madder or Munjeet	10 0 "	
	Ochilla Weed	8 0 "	
	Saffron, Europe	16 0 per lb.	
	" Meadow, Soorunjun	10 0 per cwt.	
	" Persian	12 0 per lb.	
	" In cakes or lumps	5 0 "	
	Sapan Wood and Root	3 8 per cwt.	
	Aniline Dyes	0 8 per oz.	
	All other sorts	<i>Ad valorem.</i>	
15	FIREWORKS—		Seven and a half per cent.
	China ...	30 0 per box of 133 $\frac{1}{2}$ lbs.	
	Other sorts	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		Five per cent.
	Piece Goods	<i>Ad valorem.</i>	
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell	25 0 per cwt.	
	" with shell	10 0 "	
	Cajoo kernels	10 0 "	
	Cocoanuts	30 0 per thousand.	
	" kernel (Copra)	9 8 per cwt.	
	Currants, Europe	35 0 "	
	" Persian	12 0 "	
	Dates, dry, in bags	4 0 "	
	" wet, in bags	3 0 "	
	" in pots	6 0 "	
	Figs, Europe	42 0 "	
	" Persian, dried	6 0 "	
	Garlic ...	4 0 "	
	Pistachio Nuts	14 0 "	
	Prunes, Bussorah	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis	12 0 "	
	" Monocka, Persian Gulf " and Red Sea	7 0 "	
	" Malaga and Bloom	0 10 per lb.	
	" Other sorts	<i>Ad valorem.</i>	
	Walnuts, Akroot	5 0 per cwt.	
	Mangoes, dried	<i>Ad valorem.</i>	
	Prunes, Europe	<i>Ad valorem.</i>	
	Other sorts, except Bdimish and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	not Gilt ...	5 0	
	Glass, Broken ...	5 0 per cwt.	
	" China, of all colours ...	32 0 per 133 $\frac{1}{2}$ lb.	
	" Crown, coloured ...	32 0 per 100 suppl.	
		feet.	
	" of sizes ...	5 0 per 100 suppl.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	feet.	
		<i>Ad valorem.</i>	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	" Arabic ...	16 0	
	" Bdellium, common Gum ...	5 0	
	" Benjamin ...	33 0	
	" Bysabole, coarse Myrrh ...	12 0	
	" Copal ...	65 0	
	" Frankincense or Olebanum...	9 0	
	" Gambier (or Kino) ...	8 0	
	" Myrrh ...	24 0	
	" Persian (false) ...	3 0	
	" Rosin ...	12 0	
	All other sorts ...	<i>Ad valorem.</i>	
20	GROCERIES NOT OTHERWISE DESCRIBED...	<i>Ad valorem.</i>	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	Seven and a half per cent.
	Chamois Skins ...	6 0	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	<i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL ...	<i>Ad valorem.</i>	
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0	
	Tusks under ten lbs. ...	125 0	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0	
	Ivory, Manufactures of ...	<i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	" embossed ...	2 0	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	<i>Ad valorem.</i>	
25	LEATHER AND MANUFACTURES OF—		
	Leather ...	<i>Ad valorem.</i>	
	Boots and Shoes ...	<i>Ad valorem.</i>	
	Harness and Saddlery ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR— Ale, Beer and Porter Cider and other fermented Liquors }	Rs. A.	{ One anna per Imperial Gallon.
	Spirits	... .....	Three Rupees the Imperial Gallon, and the duty to be reasonably increased as the strength exceeds London Proof.
			Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being con- verted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs	... .....	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts	... .....	1 0 per ditto.
27	MATCHES—	<i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred.	
29	METALS, UNWRUGHT, WRUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China	0 12 per thousand.	
	" Old	35 0 per cwt.	
	" Sheets, rolls very thin	80 0 "	
	Copper, Australian Cake	41 0 "	
	" Bolt	43 0 "	
	" Brazier's	43 0 "	
	" China Cash	28 0 "	
	" Japan	41 0 "	
	" Nails and Composition Nails	43 0 "	
	" Old	40 0 "	
	" Pigs and Slabs, Foreign ...	38 0 "	
	" Sheet, Sheathing and Plate	43 0 "	
	" Tiles, Ingots, Cakes and Bricks	40 0 "	
	" China, White Copper-ware	1 4 per lb.	
	" Foil Dauk-pana, China ...	3 0 per book of 100 leaves.	
	" All other kinds Europe ...	4 0 "	
		<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.— <i>continued.</i>		
	Iron, Angle and T Iron	Rs. A. <i>Ad valorem.</i>	
	„ Beams, Pillars, Girders and Bridge-work	„ <i>Ad valorem.</i>	
	„ Flat, Square and Bolt, including Scotch	80 0 per ton. 100 0 „ 10 0 per cwt.	
	„ Hoop, Plate and Sheet	90 0 per ton.	
	„ Nails, Rivets and Washers	2 8 per cwt.	
	„ Nail Rod	40 0 per ton.	
	„ Old		One per cent.
	„ Pig		
	„ Rod, Round, British, under half inch diameter	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter	80 0 „	
	„ Swedish, Flat and Square	120 0 „	
	„ Rice Bowls	3 0 per set of ten. 1 8 per set of six.	
	„ „ „ Galvanised		
	„ Other sorts, except Anchors, Cables and Kentledge, which are free	<i>Ad valorem.</i>	
	Lametta, Double reels	4 8 per score. 2 4 „	
	„ Single „	10 0 per cwt.	
	Lead, Pig	13 8 „	
	„ Pipes	16 0 „	
	„ „ „ tinned		
	„ Sheets (other than thin Sheets for Tea Canisters, which are free)	12 0 „ 13 0 „ 4 0 per 100 leaves.	
	Ore Galena		
	Gold leaf, Europe	5 0 per 20 books.	
	Mock Gold leaf		
	Orsidue or Brass Leaves, foreign		
	„ Europe	1 4 per lb.	
	„ China	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	35 0 per cwt. 30 0 „ 1 0 per lb.	
	„ ditto old	15 0 per cwt.	Seven and a half per cent.
	Quicksilver	17 8 „	
	Shot, Bird	11 0 „	
	Spelter Nails	15 0 „	
	„ Plate and other shapes	9 0 „	
	„ Sheet or Zinc Sheathing	9 0 „	
	Steel, Blistered	25 0 „	
	„ British	10 0 „	
	„ Cast	10 0 „	
	„ Spring	45 0 „	
	„ Swedish	12 8 „	
	Tin, Block	0 8 per lb.	
	„ Plates	9 8 per cwt.	
	Wire, Brass	0 10 per lb.	
	„ Common Iron, Nos. 1 to 40		
	„ Copper		
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred	10. 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton " Europe, Sail, not exceeding forty yards	50 0 15 0 per bolt.	Five per cent.
	Coir, Rope, Maldivian and Laccadive " Yarn of all kinds	10 0 per cwt. 9 0 "	
	Cordage, Hemp, Europe " Manilla	18 0 20 0 "	
	Dammer "	5 0 "	
	Pitch, American and Europe " Coal	13 0 4 8 } per barrel not exceeding three cwt. and pro rata above and below.	
	Tar, American	13 0 }	
	" Coal	6 8 } Ditto ditto.	
	" Swedish and Archangel	14 0 }	
	Twine, Europe, Sail	0 8 per lb.	
	All other sorts, except Oakum, which is free	Ad valorem.	
31	OILS—	10 0 per lb.	
	Cardamom	4 0 "	
	Cassia	10 0 "	
	Cinnamon, Ceylon	20 0 per cwt.	
	Cocoanut	10 0 "	
	Earth	2 0 per lb.	
	Grass	20 0 per cwt.	
	Jingilee or Teel	0 12 per Impl. gal.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions	18 0 per cwt.	
	Linseed, Country	2 4 per Impl. gal.	
	" Europe	30 0 per cwt.	
	Naphtha	20 0 per ounce.	
	Otto, of sorts	8 0 per lb.	
	Sandalwood	20 0 per cwt.	
	Sorrel	2 0 per Impl. gal.	
	Turpentine	15 0 per cwt.	
	Whale and Fish	15 0 "	
	Wood	Ad valorem.	
	All other sorts, except Cocum and Slush Fat, which are free	15 0 "	
32	OIL AND FLOOR CLOTH	Ad valorem.	Five per cent.
33	OPIUM	...	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATE- RIALS—	3 0 per cwt.	
	Ochre, all colours	12 0 "	
	Paints of sorts	30 0 "	
	Composition Paint and Patent Driers	7 5 per cent.	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China	0 8 per lb.	
	Europe	1 8	
	Red Lead	14 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Verdigris	75 0 per cwt.	
	Vermillion, Canton	80 0 per box of	
	Macao	30 0 } 90 bundles.	
	White Lead	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		Seven and a half per cent.
	Atary, Persian	15 0 per cwt.	
	Rose Flowers, Dried	10 0	
	Rose Water	1 12 per Impl. gal.	
	All other sorts	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks	0 9 per lb. 60 0 per tierce of three cwt.	
	Beef	40 0 per barrel of two cwt.	
	Cheese	0 10 per lb.	
	Fish Maws	50 0 per cwt.	
	Fish Sozille and Singally, Small	6 0 per cwt.	
	Flour	25 0 per barrel or sack of 200 lbs.	
	Ghee	36 0 per cwt.	
	Hams	0 8 per lb. 50 0 per tierce of three cwt., and	
	Pork	34 0 per barrel of two cwt.	
	Shark Fins	20 0 per cwt.	
	Tongues, Salted	10 0 per keg of six.	
	Vinegar in Wood, Europe	1 8 per Impl. gal.	
	“ “ Persian	0 12 ”	
	“ “ Country	0 6 ”	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron	<i>Ad valorem.</i>	
	Steel Rails and other articles intended for the permanent way of railways	<i>Ad valorem.</i>	One per cent.
	Other sorts	<i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATTANS AND CANES—	Rs. A. Canes, Malacca Rattans All other sorts	7½ per cent.
42	SALT—	imported from any place whether within or without British India, (a) into British Burma (b) into the territories under the gov- ernment of the Lieutenant Gov- ernor of Bengal (c) into any other part of British India	Rs. A. 0 8 per maund. 3 4 1 13
43	SEEDS—	Anchuchuck Anise, Europe Assalia Cajoo Castor Cummin " Black Esubgool Linseed Methee Mustard Quince Seed or Badana Rape or Sursee Sawjeerah Tookmeria	10 0 per cwt. 28 0 7 0 3 0 4 8 12 0 5 0 5 0 5 0 5 0 50 0 4 8 25 0 7 0 <i>Ad valorem.</i>
44	SHELLS—	Chanks, "large shells," for Cameos " White, Live " " Dead Cowdas, Mozambique and Zanzibar " from other places Cowries— Bazar, Common Maldivie Sunkley Yellow, Superior Quality Mother o'Pearl Tortoise Shell " Nuck Nuckla and other sorts	10 0 per hundred. 6 0 3 0 3 0 0 8 4 0 per cwt. 16 0 40 0 8 0 8 0 6 0 per lb. 1 0 <i>Ad valorem.</i>
45	SILK—	Floss Raw, Charon and Cochin-China " Mathow " Other kinds of China " Persian " Punjum and Cutchra " Siam	8 0 per lb. 4 0 1 12 7 0 5 0 1 12 4 0

SCHEDULE A.

IMPORT TARIFF—*concluded.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	SILK—continued.		
	Sewing Thread, China	8 0 per lb.	
	Other sorts	... <i>Ad valorem.</i>	Seven and a half per cent.
	Silk Piece Goods of sorts	... <i>Ad valorem.</i>	Five per cent.
46	SOAP	... <i>Ad valorem.</i>	
47	SPICES—		
	Aloe Wood	3 0 per lb.	
	Aniseed Star	40 0 per cwt.	
	Betelnut, White, Sheverdhun	18 0	
	“ all other kinds	4 0	
	“ in husk	2 0 per thousand.	
	Cassia Buds, Nagkessur, China	0 8 per lb.	
	Chillies, Dried	8 0 per cwt.	
	Cloves	12 0	
	“ in Seeds, Nurlavung	8 0	
	Mace	0 9 per lb.	
	“ false	10 0 per cwt.	
	Nutmegs	0 10 per lb.	
	“ in Shell	0 6	
	“ Wild	12 0 per cwt.	Seven and a half per cent.
	Pepper, Black and Long	14 0	
	“ White	25 0	
	All other kinds	... <i>Ad valorem.</i>	
48	STATIONERY OTHER THAN PAPER	... <i>Ad valorem.</i>	
49	SUGAR AND SUGAR-CANDY—		
	Sugar-Candy, China	20 0 per cwt.	
	“ Loaf	23 0	
	“ Soft	12 0	
	All other sorts of Saccharine Produce	... <i>Ad valorem.</i>	
50	TEA	1 0 per lb.	
51	TOBACCO—		
	Manufactured	... <i>Ad valorem.</i>	
	Unmanufactured	... <i>Ad valorem.</i>	Ten per cent.
	Articles, such as Pipes, &c., used in consumption of	... <i>Ad valorem.</i>	
52	TOYS AND REQUISITES FOR ALL GAMES...	... <i>Ad valorem.</i>	
53	UMBRELLAS—		
	Cotton, Steel Ribs	0 13 each.	Seven and a half per cent.
	“ Cane Ribs	0 11	
	“ China Paper Kettisals	45 0 per box of 110	
	All other sorts	... <i>Ad valorem.</i>	
54	WOOLLEN Goods—		
	Piece Goods	... <i>Ad valorem.</i>	Five per cent.
	Braid	... <i>Ad valorem.</i>	
	Other sorts	... <i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	COTTON GOODS—	Rs. A.	
	Piece Goods—		
	Baftahs	30 0 per score.	
	Gurrah	20 0 "	
	Khurwah	25 0 "	
	Mamoodie	32 0 "	
	Mirzapore Chintz	15 0 "	
	Patna	30 0 "	
	Shans	40 0 "	
	Tunjeeb, Oudh	26 0 "	
	Other sorts	Ad valorem.	Three per cent.
	Twist, Country, No. 10	0 7 per lb.	
	" " 20	0 9 "	
	" " 30	0 10 "	
	Hand Spun	0 5 "	
	All other kinds of Cotton Goods	Ad valorem.	
2	GRAIN OF ALL SORTS	.....	Three annas per maund.
3	HIDES AND SKINS, TANNED—		
	Hides—		
	Buffaloe, Country, Tanned	70 0 per score.	
	Cow "	50 0 "	
	Skins—		Three per cent.
	Goat and Sheep	10 0 "	
	Lamb	5 0 "	
	Any other sorts of Hides and Skins	Ad valorem.	
4	INDIGO	.....	Three rupees per maund.
5	LAC—		
	Button	28 0 per cwt.	
	Dye	45 0 "	
	Seed	20 0 "	Four per cent.
	Shell	28 0 "	
	Stick	16 0 "	
	Other sorts	Ad valorem.	
6	OILS—		
	Castor	16 0 per cwt.	
	Cocoanut	20 0 "	
	Fish	15 0 "	
	Grass	2 0 per lb.	
	Jingeeley or Teel	20 0 per ewt.	
	Linseed	18 0 "	Three per cent.
	Mhowa	12 0 "	
	Mustard	16 0 "	
	Poppy	20 0 "	
	Rape or Sursee	16 0 "	
	Sandalwood	8 0 per lb.	
	Other sorts	Ad valorem.	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	" Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methhee Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	Three per cent.
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

SCHEDULE C.

(See Section 8.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs	So much as has not been repealed.
„ I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
„ XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—continued.

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "either by sea or"
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill is to consolidate the eight Acts in which the law relating to the customs-duties leviable on goods (including salt and opium) imported or exported by sea, is now inconveniently contained.

At the same time the following amendments have been made in the substance of the law.

A section (3) has been introduced to provide for the case of goods of which a part or ingredient is liable to duty. This provision is taken from 23 & 24 Vic., c. 110.

Asphalte is introduced into schedule A, and charged with a duty of seven and a half per cent. on a value of twenty rupees per ton.

Articles intended for the permanent way of railways are admitted at one per cent. *ad valorem*.

The Bill also incorporates the recent orders of the Government of India in the Financial Department respecting (a) betel-nut, (b) kerosine and other oils, (c) timber and woods, and (d) the exemption from export-duties of articles which have been imported by sea.

R. TEMPLE.

The 16th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 3 OF 1871.

PLEADERS' BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO PLEADERS, MUKHTARS AND REVENUE AGENTS.

WHEREAS it is expedient to consolidate and amend the law relating to Preamble. Pleaders, Mukhtars and Revenue Agents; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be cited as "The Pleaders' Act, 1871."

Local extent.

It extends to the whole of British India.

Commencement of Act.

And it shall come into force on the first day of May 1871.

2. On and from that day, the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified therein.

All rules made, penalties prescribed, fees fixed, persons admitted, names enrolled, and sanads or certificates granted under any enactment hereby repealed, shall be deemed to be respectively made, prescribed, fixed, admitted, enrolled, and granted under this Act.

3. In this Act, unless there be something repugnant in the subject or Interpretation-clause. context—

"Collector" includes Officers performing any of the duties of a Collector of "Collector." land-revenue.

"Judge" means the presiding Judicial Officer in every Civil and Sessions "Judge" Court by whatever title he is designated.

"Subordinate Court" means all Courts subordinate to the High Court, "Court." including Courts of Small Causes established under Act No. XI of 1865, but excluding the Courts of Small Causes in the Presidency Towns and the Courts of the Recorders in British Burma.

"District" means the local jurisdiction of the principal Civil Court of original jurisdiction; and "District." "District Court" means such Court, and includes Sessions Courts, and, for the purposes of this Act, the Courts of a Commissioner and Deputy Commissioner or any other Court in the territories known as Non-Regulation, exercising like powers as those of a Commissioner and Deputy Commissioner or of a Civil and Sessions Judge.

"Office subordinate to such Authority" and "Office subordinate to such Authority." "Revenue Office" include Collectors and Deputy Collectors trying suits under "Revenue Office." Act No. X of 1859.

II.—Of Pleaders and Mukhtars.

High Court to make rules as to qualification, &c., of Pleaders and Mukhtars.

4. The High Court is hereby authorised and required, within six months after this Act comes into force, to make rules—

for the qualification, admission, and enrolment of proper persons to be Pleaders and Mukhtars of the Subordinate Courts,

for the fees to be paid for the examination, admission, and enrolment of such persons,

and, subject to the provisions hereinafter contained, for the suspension and dismissal of the Pleaders and Mukhtars so admitted and enrolled.

Alteration of rules.

The High Court may also from time to time alter and add to such rules.

Publication of rules. All such rules, alterations and additions shall be published in the local official Gazette.

5. No person shall appear, plead or act as a

No person to practise as a Pleader or Mukhtar unless qualified. Pleader, or appear or act as a Mukhtar in any Subordinate Court, unless he has been admitted and enrolled and is otherwise duly qualified to practise as a Pleader or as a Mukhtar, as the case may be, pursuant to the provisions of this Act, and unless he continues to be so qualified and enrolled at the time of his practising as a Pleader or Mukhtar as aforesaid:

Provided that every person who, when this Act

Saving of Pleaders of British India other than already qualified. comes into force in any part of the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, is, or is qualified to act as, a Pleader in any Subordinate Court in such part, by virtue of any law, rule or order in force therein, shall be entitled to be admitted and enrolled as a Pleader in the High Court pursuant to the provisions of this Act, without passing any examination; but subject to the conditions of any certificate or diploma held by him as to the class of Courts in which such certificate or diploma authorizes him to practise.

6. The High Court shall cause the name of every person admitted a Names of Pleaders and Mukhtars to be enrolled. Pleader or a Mukhtar pursuant to the provisions of this Act, to be enrolled in books to be provided and kept for that purpose in such Court.

The Courts shall take judicial notice whether a Judicial notice of enrolment. Pleader or Mukhtar is enrolled or not.

7. Pleaders duly admitted and enrolled under this Act may appear, plead and act in any Criminal Court, or before any Board of Revenue or in any Revenue Office within the local limits of the appellate jurisdiction of the High Court in which they are enrolled.

Mukhtars duly admitted and enrolled as aforesaid may, subject to the conditions of their certificates in Civil and Criminal Courts as to the class of Courts in which they are authorized to practise, appear and act in any Civil Court, and may appear, plead and act in any Criminal Court within the same limits.

Mukhtars heretofore duly admitted and enrolled as Revenue Agents under Certain Mukhtars may plead in Munsifs' Courts in suits under Bengal Act No. XX of 1865 in the territories subject to the Act VIII of 1869. Lieutenant Governor of Bengal, may appear, plead and act in Munsifs' Courts in suits under Bengal Act No. VIII of 1869 (to amend the procedure in Suits between Landlord and Tenant).

8. Every person admitted to practise as a Pleader or Mukhtár under one Court admissible to practise in other Courts of same or subordinate jurisdiction.

Courts in which he is authorized to practise, apply to be enrolled in the Court in which he desires ordinarily to practise; and on such application he shall be enrolled in a book to be kept for that purpose in such Court.

Nothing in this section or section seven applies to any Court established by Royal Charter.

9. The High Court may suspend or dismiss any Pleader or Mukhtár enrolled under this Act in such Court, who is convicted of any criminal offence.

10. The High Court may also, after such enquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtár enrolled as aforesaid, who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

11. If any Pleader or Mukhtár practising in any subordinate Court, is charged in such Court with any such conduct as aforesaid, the Judge or Magistrate of the Court, as the case may be, shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the Pleader or Mukhtár at least ten days before the day so appointed.

On such day or on any subsequent day to which the enquiry may be adjourned, the Court shall receive all evidence properly tendered by or on behalf of the party bringing the charge or by the Pleader or Mukhtár, and shall proceed to adjudicate on the charge.

If the Judge or Magistrate find the charge established, and consider that the Pleader or Mukhtár should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the High Court, and the High Court shall proceed to acquit, suspend or dismiss the Pleader or Mukhtár.

Such report, when made by any Officer other than the District Judge, shall be submitted to the High Court through the District Judge, who shall accompany the report with such remarks as he thinks necessary and an expression of his own opinion on the case.

Such report, when made by a Magistrate subordinate to the Magistrate of the District, shall be submitted through the Magistrate of the District to the District Judge, and shall be accompanied by the remarks and opinion of the Magistrate of the District as aforesaid.

The Judge or Magistrate may, pending the investigation and the orders of the High Court, suspend the Pleader or Mukhtár from practising as such in his Court.

12. The High Court, in any case in which a Pleader or Mukhtár has been acquitted under section eleven otherwise than by an order of the High Court, may call for the record and pass such order thereon as seems fit.

13. The High Court may from time to time make rules for the qualification, admission, enrolment, suspension and dismissal of the Mukhtárs practising on the appellate side of such Court.

III.—Of Revenue Agents.

14. The Chief Revenue Authority is hereby authorized and required within six months after this Act comes into force, to make rules for the purpose of defining what qualifications are required for persons to be Revenue Agents.

Such Authority may from time to time alter and Alteration of rules, add to the rules so made.

All such rules, alterations and additions shall be published in the local official Publication of rules. Gazette.

15. No person other than a Pleader duly qualified under the provisions hereinbefore contained, or other than persons authorized by such general or special power of attorney as are hereinafter mentioned, shall practise as an Agent in any proceeding before the Chief Revenue Authority or in any Office subordinate thereto, unless he has obtained a certificate from such Authority in the manner hereinafter provided.

16. The Chief Revenue Authority shall cause the name of every person (hereinafter called a Revenue Agent) who has obtained such certificate to be enrolled in a book to be provided and kept for that purpose by an Officer authorized by such Authority in this behalf.

17. Every person admitted to practise as a Revenue Agent under this Act may, subject to the conditions thereof as to the class of Offices in which he is authorized to practise, apply to be enrolled in the Office in which he desires ordinarily to practise, and on such application he shall be enrolled in a book to be kept for that purpose in such Office.

Any such Revenue Agent shall also be entitled, on production of the certificate held by him and subject to the conditions as aforesaid, to practise as a Revenue Agent in all other Revenue Offices within the limits of the territory under the Chief Revenue Authority.

18. The Chief Revenue Authority may suspend or dismiss any Revenue Agent practising in any Revenue Office, who is convicted of any criminal offence.

19. The Chief Revenue Authority may also, after making such enquiry as it thinks proper, suspend or dismiss any Revenue Agent practising before it who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

20. If any Pleader is, while practising before such Authority, charged with fraudulent or grossly improper conduct in the discharge of his duty in such practice, the Chief Revenue Authority

shall enquire into the charge and report the result to the High Court, and the High Court, after making such further enquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension or dismissal to the said Authority.

Pending the investigation and the receipt of the notice last aforesaid, the Chief Revenue Authority may suspend the Pleader from practising before it.

21. If any Pleader or Revenue Agent is charged with any such conduct in any Office subordinate to the Chief Revenue Authority, the Officer at the head of such Office shall send him a copy

of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the person charged at least ten days before the day so appointed. On such day or on any other day to which the enquiry may be adjourned, the Officer shall receive all evidence properly tendered by or on behalf of the person bringing the charge, or by the person charged, and shall proceed to adjudicate on the charge.

If the Officer find the charge established and consider that the person charged should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and report the same to the Chief Revenue Authority; and such Authority shall, if the person charged be a Revenue Agent, proceed to acquit, suspend or dismiss him, and shall, if he be a Pleader, forward such report to the High Court in which he is enrolled.

The High Court, after making any further enquiry which it thinks necessary, shall proceed to acquit, suspend or dismiss the Pleader so charged, and shall thereupon send notice of such acquittal, suspension or dismissal to the Authority by whom such report was forwarded.

If the Officer is subordinate to the Commissioner of a Division, he shall forward the report through such Commissioner, who shall accompany the same with any remarks that he may think necessary and an expression of his own opinion on the case.

22. The Chief Revenue Authority, in any case in which a Pleader or Revenue Agent has been acquitted under section twenty-one otherwise than by an order of the High Court or Chief Revenue Authority, may call for the record and pass such order thereon as seems fit, subject, in the case of a Pleader, to the provisions of section nineteen.

23. Whenever a Revenue Agent who has been dismissed or suspended by order of the Chief Revenue Authority is also a Mukhtár enrolled under the provisions of this Act, the Chief Revenue Authority shall forward a report of the case to the High Court in which he is enrolled.

Such Court after making any enquiry which it thinks necessary, may suspend or dismiss him as such Mukhtár.

24. Nothing hereinbefore contained shall prevent any person from employing any other person, be agents, though not a Revenue Agent enrolled under the provisions of this Act, to commence and prosecute all business or any particular business in which the employer may be concerned in any Revenue Office:

Provided that the person so commencing and prosecuting all or any such business holds a general or a special power of attorney, as the case may be, in that behalf, from the person so employing him:

Provided also that no person shall act as last aforesaid, unless he has Sanction required. received the general or the special sanction, as the case may be, in that behalf, of the Chief Revenue Authority or other Officer authorized by the Local Government to grant such sanction.

25. Such general or special sanction, as the case may be, may at any time be revoked or suspended by the Chief Revenue Authority or other Officer as aforesaid by whom it was granted.

IV.—Of Certificates.

26. The High Court shall cause certificates, signed by such Officer as the Certificates to Pleaders and Mukhtárs Court appoints in this behalf, to be issued to persons admitted and enrolled under the provisions of this Act as Pleaders or Mukhtárs and entitled to practise as such.

Any such certificate, when renewed as provided in section nine, may be issued and signed by the Officer so appointed or by the Judge of the District Court within the limits of whose jurisdiction the holder of the certificate shall then ordinarily practise.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

27. Whenever the High Court causes a certificate, whether original or renewed, authorizing the holder to practise as a pleader in any of the following Courts (that is to say) the Courts of Sadr Amans, Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs, to be issued to a person referred to in the proviso in section five, the Court may, by such certificate, authorize the holder to practise as a pleader in Courts of Small Causes in addition to the Courts above mentioned, but subject to the conditions herein contained as to the duration of and stamp on a certificate authorizing the holder to practise as a pleader in the same Courts.

28. The Chief Revenue Authority shall cause certificates signed by such Officer as the Chief Revenue Authority appoints in this behalf to be issued to persons admitted and enrolled under the provisions of this Act as Revenue Agents and entitled to practise as such.

Any such certificate, when renewed as provided in section twenty-nine, may be issued and signed by the Secretary of the Chief Revenue Authority or by any other Officer authorized by such Authority in that behalf, or by the Collector of the District within the limits of whose jurisdiction the holder of the certificate practises at the time of renewal.

Every Collector so renewing a certificate shall notify the renewal to the Chief Revenue Authority.

29. Every certificate, whether original or renewed, granted under this Act, shall be engrossed upon stamped paper to be supplied by the person entitled to the certificate, and shall be in the form prescribed therefor by the second schedule hereto annexed, and shall authorize the holder to practise for the period of one year from the date of the certificate.

At the expiration of such time, the holder of the certificate, if desirous to continue to practise, shall be entitled to have his certificate renewed, and on every such renewal the certificate then in his possession shall be cancelled and retained by the Officer, Judge or Collector signing the renewed certificate.

30. The stamp on the certificate, whether original or renewed, shall be of the value prescribed therefor by the third schedule hereto annexed.

31. When any Pleader or Mukhtár or Revenue Agent is suspended or dismissed under this Act, he shall forthwith deliver up his certificate to the Court, Board or Officer at the head of the Office in which he was practising at the time he was so suspended or dismissed, or to any Court or Officer to which the High Court or Chief Revenue Authority (as the case may be) orders him to deliver the same.

V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.

32. The High Court shall from time to time fix and regulate the fees payable upon all proceedings on the appellate side of such Court and in the subordinate Courts by any party in respect of the fees of his adversary's Pleader.

The Chief Revenue Authority shall from time to time fix and regulate the fees payable upon all proceedings in the Revenue Courts and Offices by any party in respect of the fees of his adversary's Pleader or Revenue Agent.

Tables of the fees so fixed shall be published in the Official Gazette.

Exception as to agents appointed under section twenty-four.

Nothing in this section applies to Agents appointed under section twenty-four.

33. An Attorney-at-law, Pleader, Mukhtár or Revenue Agent may make an agreement in writing with any person retaining or employing him respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges or disbursements in respect of business done or to be done by such Attorney, Pleader, Mukhtár or Agent, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained:

Provided that when any such agreement is made in respect of business done or to be done in any suit, the amount payable under the agreement shall not be received by the Attorney, Pleader, Mukhtár or Agent until the agreement has been examined and allowed by an Officer of the High Court or District Court. If it appear to such Officer that the agreement is not fair and reasonable, he shall refer it to the Court for opinion, and the Court shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be ascertained in the same manner as if no such agreement had been made.

34. Such an agreement shall exclude any further claim of the Attorney, Pleader, Mukhtár or Agent beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges or disbursements, if any, as are expressly excepted by the agreement.

35. A provision in any such agreement that the Attorney, Pleader, Mukhtár or Agent shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such Attorney, Pleader, Mukhtár or Agent, shall be wholly void.

36. No suit shall be brought upon any such agreement.

But the High Court or District Court may examine and determine every question respecting the validity or effect of any such agreement,

And on petition of any person, or the representative of any person, a party to such agreement, or alleged to be liable to pay, or claiming to be entitled to be paid, the costs, fees, charges or disbursements in respect of which the agreement is made,

if the agreement appear to such Court to be in all respects fair and reasonable,

the Court may, by order, enforce it in such manner and subject to such conditions, if any, as to the costs of the petition as the Court thinks fit:

But if the agreement does not appear to the Court to be fair and reasonable, the Court may

declare it to be void, and shall thereupon have power—

(a) to order the agreement to be given up to be cancelled,

(b) to direct the costs, fees, charges and disbursements incurred or chargeable in respect of the matters included therein to be ascertained in the same manner as if such agreement had not been made, and

(c) to make such order as to the costs of and relating to such petition, and the proceedings thereon, as the Court thinks fit.

Every petition under this section shall be chargeable under the Court Fees Act, 1870, as if it were a plaint.

Every order under this section may be enforced as if it were a decree.

37. No purchase by an Attorney, Pleader, Prohibition of certain Mukhtár or Agent of the interest, or any part of the interest, of his client in any suit or other contentious proceeding to be brought or maintained, or in any unsatisfied decree or order,

and no agreement by which an Attorney, Pleader, Mukhtár or Agent retained or employed to prosecute any suit, stipulates for payment only in the event of success in such suit or proceeding,

shall be enforced by any Court or Revenue Authority.

38. Where an Attorney, Pleader, Mukhtár or Agent has made an agreement with his client in pursuance of the provisions of this Act and anything has been done by such Attorney, Pleader, Mukhtár or Agent under the agreement, and before the agreement has been completely performed by him, such Attorney, Pleader, Mukhtár or Agent dies or becomes incapable to act, an application may be made to the High Court or District Court by any party to the agreement, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened.

The Court, if it deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by an officer of the Court, and such officer in ascertaining such amount shall have regard, so far as may be, to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the Attorney, Pleader, Mukhtár or Agent.

39. After any such agreement has been made, and before the conclusion of the business to which it relates, the client may, notwithstanding such agreement, change his Attorney, Pleader, Mukhtár or Agent.

In case of such change the Attorney, Pleader, Mukhtár or Agent, party to such agreement, shall be

deemed to have become incapable to act under the same within the meaning of section thirty-nine;

and upon any order being made for ascertaining the amount due to him in respect of the past performance of such agreement, the High Court or District Court shall direct the said officer to have regard to the circumstance under which such change has taken place;

and the Attorney, Pleader, Mukhtár or Agent shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him, unless it appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for the change.

VI.—Penalties.

40. Except as herein provided, any person who practises as a Pleader or persons practising as Pleaders or Mukhtárs in any Civil or Criminal Court or Revenue Office, without holding a properly stamped certificate authorizing him so to practise, and then in force, shall be liable, by order of such Court or the Officer at the head of such Office, to a fine not exceeding ten times the amount of the stamp required by this Act to be impressed on the certificate which he should then have held, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

He shall also be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him as such Pleader or Mukhtár whilst he has been without such certificate.

41. Every person practising as a Revenue Agent in any Revenue Office without holding a certificate then in force and without being duly qualified to practise as herein provided,

and any person who having received the sanction mentioned in section twenty-four practises under section fifteen while such sanction continues revoked or suspended,

shall be liable, by order of the Chief Revenue Authority or Officer in whose office he so practises, to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Every person so fined shall be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him in the course of such practising.

42. Any Pleader or Mukhtár or Revenue Agent failing to make such delivery as is required by section thirty-one shall be liable, by order of the Court, Chief Revenue Authority or Officer to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Any Pleader, Mukhtár or Revenue Agent who, under the provisions of this Act has been suspended or dismissed, and who, during such suspension or after such dismissal, practises as a Pleader or Mukhtár or Revenue Agent in any Court or Office, shall be liable, by order of such Court or Office to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

43. Every order under section forty, forty-one or forty-two shall be subject to revision, by the High Court, if the order has been passed by a Court subordinate to the High Court, and by the Chief Revenue Authority, if the order has been passed by an Officer subordinate to such Authority.

44. Any Advocate, Attorney-at-law, Vakil, or Mukhtár who has been removed or suspended from practice by a High Court and who practises as an Advocate, Attorney, Vakil, Mukhtár or Revenue Agent after such removal or during such suspension shall, for every such offence, be liable, by order of such Court, to a fine not exceeding, in the case of an Advocate, Attorney or Vakil, one thousand rupees, and in the case of a Mukhtár, five hundred rupees.

VII.—Miscellaneous.

45. To facilitate the ascertainment of the qualifications mentioned in section four and section fourteen, the Local Government shall from time to time appoint persons to be Examiners for the purposes aforesaid, and make regulations for conducting such examinations.

46. Any person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces is practising as a Pleader in any Court in such part, and who wishes to be enrolled as a Pleader under this Act, may apply to be so enrolled to the Court in which he is practising.

Such Court, if subordinate to the High Court, shall forward the application to the High Court.

The High Court shall cause the applicant to be enrolled under the provisions of this Act, and, if he be practising in a subordinate Court, shall authorise the District Judge to grant a certificate to the applicant as provided in sections twenty-six, twenty-nine and thirty.

Applications for enrolment under this section when made by any Pleader practising in a Court subordinate to the District Court, shall be forwarded to the High Court through the District Judge.

47. Notwithstanding anything hereinbefore contained, any person who at the time when this Act comes into force is duly qualified to practise as a Pleader or Mukhtár in any Court,

or practises as an Agent in any proceeding before the Chief Revenue Authority, or in any office subordinate to such Authority,

in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, may continue to practise as Pleader or Mukhtár (as the case may be) in such Court for the period of six months from such time without being admitted or enrolled, or having duly obtained a stamped certificate in pursuance hereof in the same manner as if this Act had not been passed.

48. All fees now by law payable on proceedings in any Court by any party in respect of the fees of his adversary's Pleader shall continue to be payable and may be allowed during the said period of six months as if this Act had not been passed.

49. Every person now or hereafter enrolled as an Advocate or Vakil on the roll of any High Court under the Letters Patent constituting such Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court in British India other than a High Court on whose roll he is not enrolled, or in any such Court with the permission of the Court, and in any Revenue Office, subject nevertheless to the rules in force relating to the language in which the Court or Office is to be addressed by Pleaders or Revenue Agents:

Provided that no such Vakil shall be entitled to practise under this section before a Judge of the High Court, Division Court or High Court exercising original jurisdiction.

50. No Advocate of a High Court shall be required to file or present a wakálatnámas, wakálatnáma or any other document empowering him to act.

51. Every person now or hereafter enrolled as an Attorney on the roll of any High Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court of British India other than a High Court established by Royal Charter and in any Revenue Office.

52. Except as provided by sections thirteen, thirty-two to thirty-nine, forty-four, certain parts of Act, forty-nine, fifty and fifty-one, nothing in this Act applies—

(a) to Advocates, Vakils and Attorneys at Law admitted and enrolled by any High Court under the Letters Patent by which such Court is constituted, nor to Mukhtárs practising in such Court.

(b) to Pleaders licensed by the Chief Court of the Panjáb, or

(c) to Advocates licensed by the Recorder of any Court in British Burma.

FIRST SCHEDULE.

(See Section 2.)

Number and date of enactments.	Title.	Extent of Repeal.
Madras Regulation XIV of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the Office of Vakeel or Native Pleader in the Courts of Civil Judicature.	The whole.
Bombay Regulation II of 1827.	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Chapter VI.
Act I of 1846 ...	For amending the law regarding the appointment and remuneration of Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1853 ...	To amend the law relating to Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1865 ...	To amend the law relating to Pleaders and Mukhtárs.	The whole.
Act XXIX of 1865	To amend the Pleaders, Mukhtárs and Revenue Agents' Act, 1865.	The whole.
Act IV of 1866 ...	To amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.	Section fifty-one.
Act IX of 1866 ...	To extend to the Sudder Court of the North-Western Provinces certain provisions of "the Pleaders, Mukhtárs and Revenue Agents' Act, 1865" and of Act No. XXIX of 1865.	The whole.
Act XXVI of 1867	An Act to amend the law relating to Stamp duties.	So much as has not been repealed.

SECOND SCHEDULE.

(See Section 29.)

Form of Pleader or Mukhtár's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. Pleader [or Mukhtár] whose place [or places] of business is [or are] at hath this day delivered and left with me a declaration in writing signed by him, and containing his name and place [or places] of business and the Court [or Courts] of which he is admitted a Pleader [or Mukhtár], together with the year in which he was so admitted; and I hereby further certify that he is duly enrolled in the High Court of Judicature at [or as the case may be], and that he is entitled to practise as a Pleader [or Mukhtár] in the District Courts, Subordinate Courts, and Small Cause Courts [or the Sadr Amín's Courts, or the Munsifs'

Courts, as the case may be], and to practise as a Revenue Agent before the Board of Revenue of [or as the case may be] for the period of one year from the date hereof. Given under my hand this day of 1871.

C. D.

Registrar [or as the case may be] of the High Court of Judicature at [or as the case may be.]

Form of Revenue Agent's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. of [or as the case may be] is entitled to practise as a Revenue Agent before the Board of Revenue of [or as the case may be], and in any Office subordinate thereto, for the period of one year from the date thereof. Given under my hand this day of 1871.

C. D.

Secretary to the Board of Revenue of [or as the case may be.]

THIRD SCHEDULE.

(See Section 30.)

Stamps on Certificates.

I.—On a certificate authorizing the holder to practise as a Pleader:—

(a.) In the High Court and any subordinate Court.	Fifty rupees.
(b.) In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Twenty-five rupees.
(c.) In the Sadr Amín's and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs ...	Fifteen rupees.
(d.) In the Munsifs' Courts or any Court of first instance not herein-before mentioned ...	Five rupees.

II.—On a certificate authorizing the holder to practise as a Mukhtár:—

(a.) In the High Court and any subordinate Court.	Twenty-five rupees.
(b.) In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Sixteen rupees.

(c.) In the Courts of the Commissioners of Circuit, Magistrates and Sub-ordinate Magistrates: in Sadr Amins' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsildárs ...	Eight rupees.
(d.) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Four rupees.
III.—On a certificate authorizing the holder to practise as a Revenue Agent:—	
(a.) In the Board of Revenue or in any Office subordinate thereto ...	Fifteen rupees.
(b.) In the Office of a Commissioner or in any Office subordinate to a Commissioner. ...	Ten rupees.
(c.) In the Office of a Collector or in any Office subordinate to a Collector.	Five rupees.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two primary objects, one, to consolidate the law relating to Pleaders, Mukhtárs and Revenue Agents, the other, to amend that law so far as it relates to agreements between certain legal practitioners and their clients.

In Bengal, the North-Western Provinces, the Panjáb and Oudh, the law on the subject is contained in three Acts (XX of 1865, XXIX of 1865 and IX of 1866): in the Presidencies of Madras and Bombay it is contained in Acts I of 1846, XX of 1853, Madras Regulation XIV of 1816, and Bombay Regulation II of 1827, chapter VI; in the Panjáb, Act IV of 1866 (sections ten, eleven, twelve, forty-four and fifty-one) contains some special provisions as to Pleaders in the Chief Court and their fees; and in British Burma the Recorders' Courts Act XXI of 1863 (sections sixteen, seventeen and eighteen) contains similar provisions. The Central Provinces and all British Burma outside the local limits of the Recorders' jurisdiction appear to be devoid of any law on the subject.

The present Bill consolidates and extends to the whole of British India such of the provisions of Acts XX of 1865 and XXIX of 1865 as appear to be generally applicable to the country.

With regard to agreements for remuneration between clients and their legal advisers, Act XX of 1865, section thirty-nine, permits such agreements to be made, and declares that they shall not be enforced otherwise than by regular suit.

This provision, which has been held to place such agreements on the same footing as an ordinary contract between private persons, has, for obvious reasons, not worked satisfactorily. A flagrant instance of the evil of the present law is furnished by the recent case of *Nuthoo Lall v. Budree Pershad*, 1 Allahabad Reports 1; and though the High Court there held that it was not the duty of the lower Courts to decree (as they had done), on mere proof of the contract, the enforcement of an extortionate bargain between a pleader and his client, the legislature should not leave so important a rule to depend on the decision of a single High Court. The Bill repeals the section in question, and replaces it by a set of provisions modelled on the recent English Statute 33 & 34 Vic., Cap. 28 (*to amend the law relating to the remuneration of Attorneys and Solicitors*), sections four, six, seven, eight, nine, eleven, thirteen and fourteen.

Section thirty-three of the Bill declares that pleaders, &c., may make agreements as to their remuneration, but that the amount agreed on shall not be paid until the agreement has been examined and allowed by an officer of the High Court or of the District Court. The Court is empowered either to reduce the amount or to order the agreement to be cancelled. The agreement (section thirty-four) will exclude further claims in respect of the business therein referred to. Provisions relieving the pleader, &c., from liability for negligence will be void (section thirty-five). No suits are to be brought on such agreements, but on petition of either party the Court may enforce or set it aside (section thirty-six). The Bill then declares void (a) purchases by a pleader of his client's interest in future suits or in unsatisfied decrees, and (b) agreements by which the pleader stipulates for payment only in the event of success. Provision is made (section thirty-eight) for the case of the pleader's death or incapacity, and the client is empowered (section thirty-nine) to change his pleader notwithstanding such agreement.

The other novel provisions of the Bill are only two.

At the recommendation of the Government of Bengal, all Mukhtárs are restored to the privilege of appearing, pleading and acting in Criminal Courts, which they formerly enjoyed under Act XX of 1865, and Mukhtárs heretofore admitted and enrolled in Lower Bengal as Revenue Agents are empowered (section seven) to appear and act in suits in Munsifs' Courts under Bengal Act VIII of 1869 (*to amend the procedure in suits between landlord and tenant*).

Penalties are provided (section forty-five) for Advocates, Pleaders and Mukhtárs removed or suspended by a High Court who practise after such removal or during such suspension.

J. F. STEPHEN.

The 2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

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The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 4 OF 1871.

THE ÁBKÁRÍ BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE ABKARI REVENUE IN NORTHERN INDIA.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern Preamble. India and British Burma relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called “The *Abkári* Act, 1871.”

Local extent.

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

It shall come into force in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the expiry of six months from such passing.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause.

3. In this Act, “Chief Revenue Authority” means,—

in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue,

in the Panjáb and Oudh, the Financial Commissioner, and

in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

“Collector” includes any Revenue Officer in “Collector.” independent charge of a District.

“Magistrate” means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

“Country-spirit” means any spirit made by “Country spirit.” the Native process of distillation.

“Intoxicating drugs” includes ganja, bhang, charas, opium and every preparation and admixture of the same.

4. Nothing herein contained affects Act No.

Saving of Act XVI of 1863 (to make special provision for the levy of the excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.)

II.—Manufacture of Spirits.

5. No person shall construct or work a distillery after the manner in English distilleries not to be constructed or which distilleries are constructed and worked in England, without a license under the hand of the

Collector of the District in which such distillery is situated.

Chief Revenue Authority to prescribe rules for regulating English distilleries.

6. The Chief Revenue Authority, with the sanction of Government, may from time to time make rules relative to—

(a) the granting of licenses under section five; (b) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;

(c) the size and description of the stills, (d) the passing and storing of the spirits,

(e) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;

(f) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits. the sanction of the Chief Revenue Authority, may—

(a) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process;

(b) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and

(c) discontinue any distillery so established.

Chief Revenue Authority may prescribe rules for distilleries. Authority may from time to time make rules relative to

(a) the management of distilleries established under section seven,

(b) the conditions on which spirits may be manufactured in the said distilleries, and

(c) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Construction or working of breweries and manufacture of malt liquor, without license, prohibited.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate such rules.

III.—Sale of Spirits.

10. Spirituous liquors passed from distilleries worked according to the English method, fermented sold without license. liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

11. Persons taking out licenses for the whole-
Fee for wholesale li. sale vend of spirituous and
cense. fermented liquors as aforesaid
shall pay, for every such license, the sum of six-
teen rupees.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

12. Persons taking out licenses for the retail
Fee for retail license. sale of spirituous and fer-
mented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Provided that such fee or tax be at such rate for each license as does not exceed the total sum of one hundred rupees for the whole year.

Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

13. No person shall manufacture spirits after the Country spirits, and native process, or sell such drugs not to be sold without license. or any intoxicating drug, except under license from the Collector.

14. All the provisions relating to the sale or Tári to be held to be possession of fermented liquor. liquors contained in the following sections apply to the sale or possession of tári, whether in a fermented state or otherwise ; and all tári, both fresh and fermented, is included in the expression " fermented liquors " as used in the following sections.

15. Provided that the Local Government may suspend the operation of all the provisions relating to tári, contained in this Act, with respect to any district in which the consumption of tári in a fermented state is inconsiderable ; and thereupon tári may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

16. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Chief Revenue Authority from time to time directs : and no other description of opium shall be sold by such vendors.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

17. Except for the supply of licensed vendors, Sale of more than country spirits, tári, and specified quantities of pachwái, and intoxicating country spirits, &c., prohibited. drugs shall not be sold in larger quantities than are hereunder specified— country spirits, one ser ;

tári or pachwái, four sers ; ganja or bhang, or any preparation or admixture thereof, one quarter of a ser ; charas or opium, or any preparation or admixture thereof, five tolas weight ;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

IV.—Duties.

18. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

- (a) the quantity and strength of the spirit,
- (b) the place of its destination,
- (c) the person to whom it is consigned, and
- (d) whether the duty has been paid or secured by bond.

19. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section eighteen :

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees ; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

20. Whenever a license for the retail sale of country spirits, tári, or pachwái, or intoxicating drugs, of country spirits, &c. is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tári only, at those periods of the year when the fresh juice is in request : fees may be demanded for such special licenses at a rate not exceeding one rupee for each license ; and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—Farm of Duties.

21. The Collector may, with the sanction of the Chief Revenue Authority, let Power to farm out in farm, for any period not exceeding five years, the

duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any division of a district.

22. The Chief Revenue Authority may prescribe rules—

Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.

(a) for the invitation and acceptance of tenders for such farms,

(b) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(c) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

23. When the duties leviable on any of the articles above enumerated

Farmer to make arrangements with local manufacturers and vendors.

are let in farm, the farmer shall be at liberty to make his own arrangements with

the manufacturers and vendors within the limits of his farm;

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

24. Every such farmer shall file in the Collector's office a list of all the

List of licenses granted by farmer to be filed.

licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

The Collector, with the sanction of the said

Chief Revenue Authority, Restrictions with respect to grant of licenses. may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

25. The Collector may, with the sanction of the Chief Revenue Authority

Lease may be cancelled. cancel any lease granted under this Act; or may within the period of the lease, impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reserva-

tion or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

26. Every farmer of Ábkári revenue may

Recovery of arrears of tax or duty by farmers. use the same means and processes for the recovery of any arrear of tax or duty due

to him from any authorized vendor, as may be lawfully used by zamíndárs and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

VI.—Licenses.

27. Every person taking out a license for the

Licensed retail vendors of country spirits to furnish security. manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall ex-

ecute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require.

28. Unless otherwise especially authorized by

Duration and renewal of license. the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

29. The Chief Revenue Authority may regulate

Chief Revenue Authority to regulate form of license. the form and conditions of all licenses granted under this Act.

30. The Collector may recall or cancel any

Power to recall license. license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

31. Any licensed retail vendor may surrender

Surrender of license. his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license he may remit the fine so prescribed.

VII.—Powers of Officers.

32. The collection of the revenue arising from

Collectors of Land Revenue to have charge of the Ábkári Revenue. the manufacture of spirits and the sale of spirits and spirituous and fermented liquors and intoxicating

drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Collector with the previous sanction of the Chief Revenue Authority may delegate all or any of the powers conferred upon him by this Act to any subordinate officer in any district or place; and such officer shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

33. Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Ábkári Revenue

Collectors may appoint
Ábkári Officers.

and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Ábkári Officers.

34. In districts where there are tahsildárs and other local officers for the collection of the land revenue, the office of Ábkári dárogha

Tahsildárs may be
Ábkári dároghas.

may be united with that of tahsildár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Ábkári Officers within the meaning of this Act.

35. The Chief Revenue Authority may regulate the mode in which tári shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Power to regulate supply of tári and intoxicating drugs to licensed vendors.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act,

Recovery of arrears of tax or duty.

or any arrear due from any farmer of Ábkári revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

37. Any Ábkári officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

Power of Ábkári officers to inspect shops.

And to arrest persons carrying spirits, &c., liable to confiscation.

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

39. Any Ábkári officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still,

Collector may issue warrant of arrest in certain cases.

or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

40. Whenever any Ábkári officer above the rank of a jamadár of peons,

And to search on information of illicit manufacture or possession. has reason to believe, from information given by any person, which information shall be taken down in writing,

that spirits are unlawfully manufactured, or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset, (but always in the presence of an officer of Police not being under the grade of a jamadár) enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

41. The powers of seizure, search, and arrest,

Police, Customs, and Revenue Officers may exercise powers of Ábkári officers.

given to Ábkári officers by the three last preceding sections, may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section for the suppression of illicit dealings in opium, shall be deemed to be Ábkári officers within the meaning of this Act.

42. Whenever an Ábkári officer arrests any

Abkári officer to report person, or seizes any still, or any search to his official superior.

liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector,

and to take person arrested to Magistrate.

arrested, or the illicit article seized, with all convenient

despatch, to the Magistrate for trial or adjudication.

43. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information

in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or

to have in his possession any such liquors or drugs liable to confiscation under this Act.

44. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any search-warrant of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty.

45. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

46. All Police officers are required to aid the Police officers to assist Ábkári officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—Penalties.

47. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand Rupees;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

48. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section five, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

49. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the

proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

50. Whoever re-lands, or attempts to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

51. Whoever constructs or works a brewery, or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

52. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any Ábkári officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

53. Every licensed retail vendor, who sells any larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Provided that nothing in this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

54. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

55. Whoever conveys or attempts to convey any country spirits from a distillery established under section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

56. Whoever wilfully contravenes any rule prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid,

otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c.

57. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Nothing in this section or in section ten applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

58. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tārī, or pachwāī, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section seventeen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

59. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors,

do not apply to the sale and possession of tārī, the produce of the date tree, when supplied or used for the manufacture of gúr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

But such cultivators are prohibited from selling any ganja or bhang to any or bhang to sell only to one other than a licensed licensed person. vendor, or a person duly authorized to purchase by pass or license from the Collector.

Every such cultivator acting in breach of this prohibition, shall for every such offence be punished with fine not exceeding five hundred rupees.

60. Every person, other than a licensed vendor,

For having in possession a greater quantity of opium than five tolas who has in his possession a greater quantity of opium than five tolas weight, weight.

shall for every such offence be punished with fine not exceeding five hundred Rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

61. Nothing in section sixty applies to the person in favour of sons and circumstances hereinafter specified, namely:—

(a) Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium agent.

(b) Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two sers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

(c) Dealers in horses travelling with strings of And horse dealers. horses from beyond the south-west frontier of the territory under the government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

If opium be found in the possession of any such For possession of traveller, visitant, or dealer excessive quantity of in horses in excess of the opium by travellers, &c. quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

62. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

or, who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

63. Every proprietor, farmer, tahsildár, gumbáshta, or other manager of land, who authorizes or connives at the manufacture of illicit manufacture or sale of spirits, &c. country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

64. Any Police officer who, without lawful excuse, neglects or refuses to assist, or assist as aforesaid, and any dārogha or other officer in charge of a Police station, who, on application made by an Ābkārī officer under section forty, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadār, shall for such offence be punished with fine not exceeding five hundred rupees.

65. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The whole or any part of any fine levied under this section may be paid to the person aggrieved.

66. Any Ābkārī officer who, without reasonable ground of suspicion, or seizure, searches or causes to be searched any house, boat, or other place, or vexatiously and unnecessarily seizes the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or vexatiously and unnecessarily arrests any person, or commits any other excess not required for the execution of his duty, shall for such offence be punished with fine not exceeding five hundred rupees.

Such fine or any portion thereof, may be paid to the person aggrieved.

67. Any Ābkārī officer neglecting to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector, as the case may be, any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

68. Any Ābkārī officer unlawfully releasing, or conniving at the escape of persons arrested, &c., under this Act, or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Ābkārī Revenue defrauded;

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of

such liquors or drugs as aforesaid in any place subject to his control,

shall for such offence be punished with fine not exceeding five hundred rupees.

69. All fines leviable for offences against Adjudication of penalties and seizures of goods liable to confiscation under this Act, and all seizures of ties and seizures. under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Ābkārī officer.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven or sixty-eight.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Ābkārī officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

71. Whenever any person is convicted of an offence against this Act, or subsequent conviction, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

72. Every person imprisoned for an offence Confinement in civil jail. under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

73. All things confiscated under this Act, Disposal of confiscated goods. except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

74. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intox-

Disposal of fines, &c., as rewards.

eating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit ; and such Authority may direct by general order what classes of *Abkári* officers shall receive rewards, and what classes shall have no title to share therein.

75. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

But the Chief Revenue Authority may appropriate any portion thereof, Special rewards to not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—Military Cantonments.

76. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer :

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

77. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance :

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall

Mode of making arrest or search within Military Cantonments.

report the arrest or search to such Commanding Officer with as little delay as possible.

X.—Miscellaneous.

78. A drawback of the duty paid as aforesaid on spirits manufactured after Drawback on exportation. the English method, and exported by sea, to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation :

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

79. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

80. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

81. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

82. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium ;

and the officers of the Opium Department shall exercise the powers conferred by this Act on *Abkári* officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be *Abkári* officers within the meaning of this Act.

SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
X of 1864	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868	An Act to give validity to certain Abkari Rules in British Burma.

STATEMENT OF OBJECTS AND REASONS.

The law relating to the Abkari revenue in Northern India is now contained in four Acts, XXI of 1856, XXIII of 1860, X of 1864 and XXVIII of 1864. In British Burma the law is in the form of executive rules to which Act XXIII of 1868 gave a temporary validity. The primary object of this Bill is to substitute one enactment for all these Acts and Rules.

The law has been re-arranged, and the wording here and there improved; but no change has been made in its substance otherwise than by the omission of a few sections dealing with matters sufficiently provided for by the Penal Code (XLV of 1860) and the Sea Customs Act (VI of 1863).

The Bill does not extend to the Lower Provinces of Bengal; and the power of the local legislature to deal from time to time with the details of the Abkari law will thus remain unimpaired.

J. F. D. INGLIS.

2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 28, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 2 of 1871.

A Bill to amend the law relating to Customs Duties.

WHEREAS it is expedient to amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to all the ports in British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every such port, the duties specified in schedules A and B hereto annexed.

Duties specified in schedules A and B to be levied.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving Clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorises—

(1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another:

(2) the levy of export duties on articles exported from one port in British India to another:

(3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India:

(4) the export of opium not protected by a pass.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words

Construction of section 27 of Act VI of 1863. "for which a specific value has not been fixed by the

Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may Power to fix value of from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin.

Pepper exported by sea from Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandí, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. The enactments mentioned in schedule C hereto annexed are repealed to the extent therein specified.

Repeal of enactments.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c.	Rs. A.	<i>Ad valorem.</i>
2	ARMS, AMMUNITION AND MILITARY STORES—	0 5 per lb.	
	Gunpowder, common	1 0	
	" sporting	<i>Ad valorem.</i>	
	Fire-arms and parts thereof		
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service	<i>Ad valorem.</i>	
3	ASPHALTE	20 0 per ton.	
4	BEADS AND FALSE PEARLS—	30 0 per cwt.	
	Beads, China	28 0	
	" Common	0 12 per lb.	
	" Ruby, of all sizes	0 10 "	
	" Seed	0 10 "	
	" Small, Scarlet, and Red	0 10 "	
	" Coral (false) Moorzun	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads	<i>Ad valorem.</i>	
	Pearls, false, Bajeria	5 0 per lakh.	
	" Boria	1 0 per thousand.	
	" Jouria	8 0 per lakh.	
	" Nathia	0 6 per thousand.	
	" Tachea	0 12 "	
	" Wattanah	10 0 per lakh.	
	All other sorts	<i>Ad valorem.</i>	
5	CABINET-WARE	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—	1 0 per lb.	
	Candles, Wax	0 8 "	
	" Paraffine	0 8 "	
	" Spermaceti	0 5 "	
	" Composition and other sorts	0 5 "	
7	CARRIAGES	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS	<i>Ad valorem.</i>	
9	COFFEE—	30 0 per cwt.	
	Persian Gulf and Red Sea	20 0 "	
	Other places		
10	CORALS, REAL	<i>Ad valorem.</i>	
11	CORKS	1 8 per gross.	
12	COTTON—		
	Thread—	0 11 per lb.	
	Sewing Thread, White and Coloured		
	" In reels, or on cards of one hundred yards (and <i>prorata</i> above and below)*	2 4 per gross reel.	
	" Goa and Country	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON— <i>continued.</i>	Rs. A.	
	Twist—		
	Mule, under No. 15	0 6 per lb.	
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	Three and a half per cent.
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds*	1 6 per lb.	Three and a half per cent.
	Twist, Orange, Red and other Colours*	0 15 "	* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	
	Jaconets exceeding 10 x 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Points	0 11 "	Five per cent.
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth	0 9 "	
	Other sorts	Ad valorem.	
	Cotton Rope	25 0 per cwt.	
	Cotton Goods, other kinds	Ad valorem.	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	," Socotra	25 0 "	
	Alum	3 8 "	
	Arsenic	25 0 "	
	," China, Munseel	8 0 "	
	Assafetida (Hing)	55 0 "	
	," Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	," Roll	6 0 "	
	," Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	," Refined cake	65 0 per cwt.	
	," Crude in powder	50 0 "	
	Cassia Ligneal	38 0 "	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—<i>continued.</i>	Rs. A.	
	Coova, red	... <i>Ad valorem.</i>	
	Copperas, green	... 2 8 per cwt.	
	Quinine ...	... <i>Ad valorem.</i>	
	Sal Ammoniac	... 22 0 per cwt.	
	Salep ...	... 60 0 „	
	Senna Leaves	... 6 0 „	
	All other sorts	... <i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal	... 1 12 per lb.	
	Gallnuts, Country, Myrabolam	... 3 0 per cwt.	
	" Persian	... 85 0 „	
	Gamboge Wood	... 20 0 „	
	Madder or Munjeet	... 10 0 „	Seven and a half per
	Orchilla Weed	... 8 0 „	cent.
	Saffron, Europe	... 16 0 per lb.	
	" Meadow, Soorunjun	... 10 0 per cwt.	
	" Persian	... 12 0 per lb.	
	" In cakes or lumps	... 5 0 „	
	Sapan Wood and Root	... 3 8 per cwt.	
	Aniline Dyes	... 0 8 per oz.	
	All other sorts	... <i>Ad valorem.</i>	
15	FIREWORKS—		
	China ...	... 30 0 per box of 133 $\frac{1}{2}$ lbs.	
	Other sorts	... <i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods	... <i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	... <i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell	... 25 0 per cwt.	
	" with shell	... 10 0 „	
	Cajoo kernels	... 10 0 „	
	Cocoanuts	... 30 0 per thousand.	
	" kernel (Copra)	... 9 8 per cwt.	
	Currants, Europe	... 35 0 „	
	" Persian	... 12 0 „	
	Dates, dry, in bags	... 4 0 „	
	" wet, in bags	... 3 0 „	
	" in pots	... 6 0 „	
	Figs, Europe	... 42 0 „	
	" Persian, dried	... 6 0 „	
	Garlic ...	... 4 0 „	Seven and a half per
	Pistachio Nuts	... 14 0 „	cent.
	Prunes, Bussorah	... 12 0 „	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis	... 12 0 „	
	" Monocka, Persian Gulf " and Red Sea	... 7 0 „	
	" Malaga and Bloom	... 0 10 per lb.	
	" Other sorts	... <i>Ad valorem.</i>	
	Walnuts, Akroot	... 5 0 per cwt.	
	Mangoes, dried	... <i>Ad valorem.</i>	
	Prunes, Europe	... <i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	... <i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	not Gilt ...	5 0 ,,	
	Glass, Broken ...	5 0 per cwt.	
	China, of all colours ...	32 0 per 133½ lb.	
	Crown, coloured ...	32 0 per 100 suppl. feet.	
	of sizes ...	5 0 per 100 suppl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	<i>Ad valorem.</i>	
19	GUMS—		
	Gum, Ammoniae ...	10 0 per cwt.	
	Arabic ...	16 0 ,,	
	Bdellium, common Gum ...	5 0 ,,	
	Benjamin ...	33 0 ,,	
	Bysabolé, coarse Myrrh ...	12 0 ,,	
	Copal ...	65 0 ,,	
	Frankincense or Olebanum ...	9 0 ,,	
	Gambier (or Kino) ...	8 0 ,,	
	Myrrh ...	24 0 ,,	
	Persian (false) ...	3 0 ,,	
	Rosin ...	12 0 ,,	
	All other sorts ...	<i>Ad valorem.</i>	
20	GROCERIES NOT OTHERWISE DESCRIBED...	<i>Ad valorem.</i>	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	Seven and a half per cent.
	Chamois Skins ...	6 0 ,,	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	<i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL		<i>Ad valorem.</i>
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0 ,,	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0 ,,	
	Tusks under ten lbs. ...	125 0 ,,	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0 ,,	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0 ,,	
	Ivory, Manufactures of ...	<i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	embossed ...	2 0 ,,	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	<i>Ad valorem.</i>	
25	LEATHER AND MANUFACTURES OF—		
	Leather ...		
	Harness and Saddlery ...		

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	{ One anna per Imperial Gallon.
	Ale, Beer and Porter Cider and other fermented Liquors }	.....
	Spirits	...	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof.
			Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs	...	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts	...	1 0 per ditto.
27	MATCHES—	<i>Ad valorem.</i>	
	Lucifer and all other sorts	...	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China	0 12 per thousand.	
	,, Old	35 0 per cwt.	
	,, Sheets, rolls very thin	80 0 ,	
	Copper, Australian Cake	41 0 ,	
	,, Bolt	43 0 ,	
	,, Brazier's	43 0 ,	
	,, China Cash	28 0 ,	
	,, Japan	41 0 ,	
	,, Nails and Composition Nails	43 0 ,	
	,, Old	40 0 ,	
	,, Pigs and Slabs, Foreign	38 0 ,	
	,, Sheet, Sheathing and Plate	43 0 ,	
	,, Tiles, Ingots, Cakes and Bricks	40 0 ,	
	,, China, White Copper-ware	1 4 per lb.	
	,, Foil Dauk-pana, China	3 0 per book of 100 leaves.	
	,, All other kinds	4 0 ,	
		<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.— <i>continued.</i>		
	Iron, Angle and T Iron ...	Rs. A. <i>Ad valorem.</i>	
	„ Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers ...	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	One per cent.
	„ Rod, Round, British, under half inch diameter ...	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter ...	80 0 „	
	„ Swedish, Flat and Square ...	120 0 „	
	„ Rice Bowls ...	3 0 per set of ten.	
	„ „ „ ...	1 8 per set of six.	
	„ Galvanised ...	<i>Ad valorem.</i>	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	4 8 per score.	
	Lametta, Double reels ...	2 4 „	
	Single „ ...	10 0 per ewt.	
	Lead, Pig ...	13 8 „	
	„ Pipes ...	16 0 „	
	„ „ „ tinned ...	12 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	13 0 „	
	Ore Galena ...	4 0 per 100 leaves.	
	Gold leaf, Europe ...	5 0 per 20 books.	
	Mock Gold leaf ...		
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	ditto old ...	30 0 „	
	Quicksilver ...	1 0 per lb.	Seven and a half per cent.
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing ...	15 0 „	
	Steel, Blistered ...	9 0 „	
	„ British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Swedish ...	10 0 „	
	Tin, Bleek ...	45 0 „	
	„ Plates ...	12 8 „	
	Wire, Brass ...	0 8 per lb.	
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton	50 0	,,
	" Europe, Sail, not exceeding forty yards	15 0 per bolt.	Five per cent.
	Coir, Rope, Maldivian and Laccadive	10 0 per cwt.	
	" Yarn of all kinds	9 0	,,
	Cordage, Hemp, Europe	18 0	,,
	" Manilla	20 0	,,
	Dammer "	5 0	per barrel not exceeding three cwt. and <i>pro rata</i> above and below.
	Pitch, American and Europe	13 0	
	" Coal	4 8	and <i>pro rata</i> above and below.
	Tar, American	13 0	
	" Coal	6 8	Ditto ditto.
	" Swedish and Archangel	14 0	
	Twine, Europe, Sail	0 8 per lb.	
	All other sorts, except Oakum, which is free	Ad valorem.	
31	OILS—	10 0 per lb.	Seven and a half per cent.
	Cardamom	4 0	
	Cassia	10 0	
	Cinnamon, Ceylon	20 0 per cwt.	
	Cocoanut	10 0	
	Earth	2 0 per lb.	
	Grass	20 0 per cwt.	
	Jingelee or Teel	0 12 per Impl. gal.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions	18 0 per cwt.	
	Linseed, Country	2 4 per Impl. gal.	
	" Europe	30 0 per cwt.	
	Naphtha	20 0 per ounce.	
	Otto, of sorts	8 0 per lb.	
	Sandalwood	20 0 per cwt.	
	Sorrel	2 0 per Impl. gal.	
	Turpentine	15 0 per cwt.	
	Whale and Fish	15 0 per cwt.	
	Wood	15 0	
	All other sorts, except Coeum and Slush Fat, which are free	Ad valorem.	
32	OIL AND FLOOR CLOTH	Ad valorem.	Five per cent.
33	OPIUM	...	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATE- RIALS—	3 0 per cwt.	
	Ochre, all colours	12 0	
	Paints of sorts	,,	
	Composition Paint and Patent Driers	30 0	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	
	" Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 1 per box of	
	Macao ...	30 0 1 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		Seven and a half per cent.
	Atary, Persian ...	15 0 per cwt.	
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ...	0 9 per lb.	
	Beef ...	{ 60 0 per tierce of three cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	{ 50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" Persian ...	0 12 "	
	" Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron ...	<i>Ad valorem.</i>	
	Steel Rails and other articles intended for the permanent way of railways ...	<i>Ad valorem.</i>	{ One per cent.
	Other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.